MANUAL
ON
PANCHAYAT ADMINISTRATION

PART II—PANCHAYAT UNION COUNCILS

(Corrected up to 1st October 1966)

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GOVERNMENT OF MADRAS
1967

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PART II—PANCHAYAT UNION COUNCILS.

CHAPTER I—CONSTITUTION AND CONTROL.

A. General.

(1) *Dates of coming into force of the various provisions of the Madras Panchayats Act,* 1958 *in different areas.*—Sections 1 and 196 of the Madras Panchayats Act, 1958, were brought into force in all the areas of the State except the Kanyakumari district and the Shencottah taluk of Tirunelveli district with effect from 31st January 1959.

(G. O. Ms. No. 188, L.A., dated 30th January 1959.)

The other provisions of the Act were brought into force in the said areas with effect from 1st January 1960.

(G.O. Ms. No. 2182, L.A., dated 29th December 1959.)

(2) *Date of bringing into force of Madras Act* 28 *of* 1961.—The Madras District Development Councils and Panchayats (Extension to Added Territory) Act, 1961 (Madras Act 28 of 1961) extending the provisions of the Madras Panchayats Act, 1958 and the Madras District Development Councils Act, 1958, to the areas transferred from the Andhra Pradesh i.e., the territories specified in the Second Schedule to the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959) was brought into force with effect from the 2nd day of October 1961.

(G.O. Ms. No. 2683, R.D. & L.A., dated 30th September 1961.)

(G.O. Ms. No. 2684, R.D. & L.A., dated 30th September 1961.)

(3) *Date of bringing into force of Madras Act* 27 *of* 1961.—The Madras Panchayats (Extension to Transferred Territory) and Panchayat Union Councils (Special Provisions for First Constitution) Amendment Act, 1961 (Madras Act 27 of 1961) was brought into force with effect from the 1st April 1962.

(G.O. Ms. No. 683, R.D. & L.A., dated 21st March 1962.)

(4) *Redelimitation of blocks.*—The orders of the Government redelimiting blocks had been issued in most cases prior to the issue of notifications under section 7 (3) of the Madras Panchayats Act, 1958, constituting Panchayat Union Councils. It is observed that in some cases there are variations between the areas included in the delimitation orders and the areas published in the notifications. The Collectors have generally maintained that the details sent by them for purposes of notifications may be taken as correct. The question has been raised whether the redelimitation orders should be re-issued incorporating the corrections arising out of the issue of the notifications. It has been pointed out that the notification issued by virtue of powers vested under the Madras Panchayats Act, 1958 have the force of law and should be taken as final and conclusive until it is amended by another notification following the procedure laid down in the Act. It has also been pointed out that these notifications, will, therefore, prevail over the delimitation orders and where any change is called for in the notification, a fresh notification will have to be issued by following the procedure prescribed in the Act. The Government accordingly consider that there is no need to issue fresh re-delimitation orders to correspond with the detail published in the notifications and that the notifications should be taken as final for purposes of territorial jurisdiction of Blocks.

Constitution of Panchayat Union Councils.—The first batch of 75 panchayat union councils mentioned below were constituted from 2nd October 1960.

(G.O. Ms. No. 1553, L.A., dated 19th September 1960.)

First Batch of Panchayat Union Councils.

1. K.V. Kuppam.
2. Arcot.
3. Thurinjapuram.
4. Kalasapakkam.
5. Vembakkam.
6. Arni.
7. Polur.
8. Panrutti.
9. Orathur.
10. Kallakurichi.
11. Chinnasalem.
12. Melmalayanur.
13. Ginjee.
14. Tirunavalur.
15. Tirukalikundram.
16. Uthiramerur.
17. Sriperumbudur.
18. Poonamallee.
19. Tiruvallur.
20. Kadambathur.
21. Perianaickenpalayam.
22. Avanashi.
23. Palladam.
24. Tiruppur.
25. Gobichettipalayam.
26. Satyamangalam.
27. Perundurai.
28. Erode.
29. Madurai, East.
30. Madurai, West.
31. Melur.
32. Usilampatti.
33. T. Kallupatti.
34. Vadipatti.
35. Alanganallur.
36. Tirumangalam.
37. Ootacamund.
38. Singampuneri.
39. Tiruvadanai.
40. Paramakudi.
41. Kamudi.
42. Sivakasi.
43. Srivilliputhur.
44. Kariapatti.
45. Hosur.
46. Kaveripatnam.
47. Dharmapuri.
48. Kolathur.
49. Peddanaickenpalayam.
50. Namagiripet.
51. Krishnagiri.
52. Gangavalli.
53. Edappadi.
54. Kivalur.
55. Tiruturaipundi.
56. Vedaranyam.
57. Pattukkottai.
58. Kumbakonam.
59. Papanasam.
60. Mayuram.
61. Sirkali.
62. K. Paramathi.
63. Kulitalai
64. Tiruvarankulam.
65. Thottiam.
66. Musiri.
67. Lalgudi.
68. Veppanthattai.
69. Tuticorin.
70. Koilpatti.
71. Sankarankoil
72. Kuruvikulam.
73. Cheranmahadevi.
74. Pappakudy.
75. Manur.

The dates on which the various notifications under the Act were published in the Gazette are furnished below :—

	Notification under section 7 (1) of the Act.	Notification under section 7 (3) of the Act.	Notification under section 11 (1) of the Act.
First Batch ..	Published in Part I-A of the *Fort St. George Gazette* Extraordinary, dated 13th January 1960.	Published in Part I-A of the *Fort St. George Gazette* Extraordinary, dated 13th April 1960.	Published in Part II—Section 2 of the *Fort St. George Gazette* Extraordinary, dated 26th September 1960.

The second batch of 129 panchayat union councils mentioned below were constituted with effect from 14th April 1961.

Second Batch of Panchayat Union Councils.

1. Nemili.
2. Kaniyambadi.
3. Kaveripakkam.
4. Sholingur.
5. Tiruppattur.
6. Wallajah.
7. Chetpet.
8. Cheyyar.
9. Pernamallur.
10. Kanai.

Second Batch of Panchayat Union Councils—cont.

11. Koliyanur.
12. Merkanam.
13. Ulundurpet.
14. Kurinjipadi.
15. Mangalur.
16. Mel Bhuvanagiri.
17. Nallur.
18. Porto Novo.
19. Thyagadurgam.
20. Gummudipoondi.
21. Kanchepuram.
22. Kunrathur.
23. Kattankolathur.
24. Maduranthakam.
25. Minjur.
26. Poondi.
27. St. Thomas Mount.
28. Uthukottai.
29. Villivakkam.
30. Ammapet (Coimbatore district).
31. Bhavani.
32. Bhavanisagar.
33. Dharapuram.
34. Kangayam.
35. Kodumudi.
36. Kundadam.
37. Modakurichi.
38. Mulanur.
39. Thuckanaickenpalayam.
40. Vellakoil.
41. Kinathukadavu.
42. Lakshiminaickenpalayam.
43. Pongalur.
44. Sulur.
45. Thondamuthur.
46. Udumalpet.
47. Authoor—I (Sembatti).
48. Authoor—II (Reddiar Chatram)
49. Batlagundu.
50. Dindigul.
51. Kodaikanal.
52. Nilakottai.
53. Palni.
54. Vedasandur.
55. Andipatti.
56. Bodinaickanur.
57. Chellampatti.
58. Kalligudi.
59. Sedapatti.
60. Tirupparankundram.
61. Coonoor.
62. Gudalur.
63. Kotagiri.
64. Bogalur.
65. Devakottai.
66. Kalyarkoil.
67. Kallal.
68. Kadaladi
69. Kannangudi.
70. Manamadurai.
71. Mandapam.
72. Mudukulathur.
73. Ramanathapuram.
74. Rajasingamangalam.
75. Rajapalayam.
76. Sattur.
77. Vembakottai.
78. Virudhunagar.
79. Watrap.
80. Bargur.
81. Mecheri.
82. Morappur.
83. Pappireddipatti.
84. Pennagaram.
85. Veppanapalli.
86. Uttangarai.
87. Attur.
88. Paramathi.
89. Sendamangalam.
90. Talavasal.
91. Tiruchengode.
92. Valappadi.
93. Anaikaranchatram.
94. Kottur.
95. Kuttalam.
96. Muthupet.
97. Sembanarkoil.
98. Nagapattinam.
99. Avudayarkoil.
100. Ammapet (Thanjavur district).
101. Budalur.
102. Orathanad.
103. Sethubavachatram.
104. Tiruppanandal.
105. Thiruvidamarudur.
106. Andimadam.
107. Ariyalur.
108. Manikandam.
109. Perambalur.
110. Thathiengarpet.
111. Turaiyur.
112. Thirumanur.
113. Uppiliapuram.
114. Aravakurichi.
115. Karambakudi.
116. Keeranur.
117. Thanthoni.
118. Karungulam.
119. Mela Neelidanallur.
120. Pudur.
121. Ottapidaram.
122. Sattankulam.
123. Vasudevanallur.
124. Udangudi.
125. Alangulam.
126. Radhapuram.
127. Tenkasi.
128. Valliyur.
129. Kodavasal.

(G.O. Ms. No. 1027, R.D. & L.A., dated 7th April 1961.)

(G.O. Ms. No. 1034, R.D. & L.A., dated 10th April 1961.)

The dates on which the various notifications under the Act were published in the Gazette are furnished below :—

	Notification under section 7 (1) of the Act.	Notification under section 7 (3) of the Act.	Notification under section 11 (1) of the Act.
Second Batch ..	Published in Part II—Section 2 of the *Fort St. George Gazette* Extraordinary, dated the 20th August 1960.	Published in Part II—Section 2 of the *Fort St. George Gazette* Extraordinary, dated the 2nd October 1960.	Published in Part II—Section 2 of the *Fort St. George Gazette* Extraordinary, dated 11th April 1961.

The third batch of 155 panchayat union councils mentioned below were constituted with effect from the 2nd October 1961.

Third Batch of Panchayat Union Councils.

North Arcot district.

1. Kandili.
2. Vaniyambadi.
3. Alangalam.
4. Katpadi.
5. Gudiyatham.
6. Pernambattu.
7. Madanoor.
8. Anaicut.
9. Vellore.
10. Thimiri.
11. Arkonam.
12. Pudupalayam.
13. Tandrampet.
14. Tiruvannamalai.
15. Kilpennathur.
16. Kasthambadi.
17. Wandiwash.
18. Thellar.
19. Anakkavur.
20. Chengam.

South Arcot district.

21. Vallam.
22. Tiruvennainallur.
23. Mugaiyur.
24. Tirukoilur.
25. Vanur.
26. Mailam.
27. Olakkur.
28. Kandamangalam
29. Vikravandy.
30. Cuddalore
31. Nellikuppam.
32. Komarakshi.
33. Kattumannarkoil.
34. Vridhachalam.
35. Kammapuram.
36. Rishivandiam.
37. Sankarapuram

Chingleput district.

38. Tiruvothiyur.
39. Walajabad.
40. Tiruporur.
41. Chithamoor.
42. Lathur.
43. Acharapakkam.
44. Sholavaram.

Coimbatore district.

45. Perundurai II.
46. Uthukuli.
47. Nambiyur.
48. Talavadi.
49. Andhiyur.
50. Annur.
51. Karamadai.
52. Perur.
53. Singanallur.
54. Sircarsamakulam.
55. Madukkarai.
56. Gudimangalam.
57. Madathukulam
58. Pollachi.
59. Anamalai

Madurai district.

60. Thengarai.
61. Theni.
62. Chinnamanur.
63. Uthamapalayam.
64. Cumbum.
65. Shanarpatti.
66. Vadamadurai.
67. Palayam.
68. Thoppampatti.
69. Oddanchatram.
70. Melur—II.
71. Natham.

Ramanathapuram district.

72. Aruppukottai.
73. Tiruchuli.
74. Narikudi.
75. Ilayangudi.
76. Thiruppuvanam.
77. Sivaganga.
78. Tiruppattur.
79. Sakkottai.
80. Thiruppullani.

Salem district.

81. Shoolagiri.
82. Kolamangalam.
83. Thalli.
84. Palacode.
85. Nallampalli
86. Harur.
87. Nangavalli
88. Omalur.
89. Taramangalam
90. Kadayampatti
91. Karipatti.
92. Veerapandi.
93. Salem.
94. Yercaud.
95. Panamarathupatti.
96. Rasipuram.
97. Vennandur.
98. Puduchatram
99. Erumaipatti
100. Namakkal.
101. Mohanur.
102. Kabilamalai.
103. Kolli Hills.
104. Pallipalayam.
105. Mallasamudram.
106. Elachipalayam.
107. Macdonald Choultry.
108. Sankarai.
109. Konganapuram.

Thanjavur district.

110. Thanjavur.
111. Thiruvaiyaru.
112. Tiruvonam.
113. Madukkur.
114. Peravurani.
115. Arantangi.
116. Tirumarugal.
117. Nannilam
118. Koradacheri.
119. Tiruvarur.
120. Mannargudi.
121. Nidamangalam
122. Talanayar.
123. Valangiman.

Tiruchirappalli district.

124. Karur.
125. Krishnarayapuram.
126. Manapparai.
127. Vaiyampatti.
128. Marungapuri.
129. Kadavur.
130. Arimalam.
131. Tirumayam.
132. Ponnamaravathi.
133. Annavasal.
134. Viralimalai.
135. Pullambadi.
136. Manachanallur
137. Alathur.
138. Varagur.
139. Jayankondam
140. Sendurai.
141. T. Palur
142. Tiruvarambadi.
143. Srirangam

Tirunelveli district.

144. Tiruchendur.
145. Alwarthirunagiri.
146. Kayathar.
147. Srivaikuntam.
148. Vilathikulam.
149. Nanguneri.
150. Kalakad.
151. Ambasamudram.
152. Kadayam.
153. Palayamkottai.
154. Kadayanallur.
155. Kilapavoor.

(G.O. Ms. No. 2548, R.D. & L.A., dated 22nd September 1961.)
(G.O. Ms. No. 2587, R.D.& L.A., dated 25th September 1961.)
(G.O. Ms. No. 2588, R.D. & L.A., dated 25th September 1961.)

The dates on which the various notifications under the Act were published in the Gazette are furnished below :—

	Notification under section 7 (1) *of the Act.*	*Notification under section* 7 (3) *of the Act.*	*Notification under section* 11 (1) *of the Act.*
Third Batch ..	Published in Part II—Section 2 of the *Fort St. George Gazette* Extraordinary, dated the 27th February 1961.	Published in Part II—Section 2 of the *Fort St. George Gazette*, dated 2nd April 1961.	Published in Part II—Section 2 of the *Fort St. George Gazette* Extraordinary, dated 27th September 1961.

(5) In exercise of the powers conferred under the Madras District Development Councils Act, 1958 (Madras Act XVIII of 1958), the Governor of Madras hereby directs that all notifications and orders issued under the said Act before the 2nd October 1961 and in force, shall, in so far as may be, also apply to the territories specified in the Second Schedule to the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959).

(G.O. Ms. No. 2353, R.D. & L.A., dated 30th October 1962.)

(6) In exercise of the powers conferred under the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), the Governor of Madras hereby directs that all notifications, and orders issued under the said Act before the 1st April 1962 and in force, shall, in so far as may be, also apply to the Kanyakumari district and the Shencottah taluk of the Tirunelveli district.

(G.O. Ms. No. 2354, R.D. & L.A., dated 30th October 1962.)

(7) In exercise of the powers conferred under the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), the Governor of Madras hereby directs that all notifications, and orders issued under the said Act before the 2nd October 1961, and in force, shall, in so far as may be, also apply to the territories specified in the Second Schedule to the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959).

(G.O. Ms. No. 2355, R.D. & L.A., dated 30th October 1962.)

(8) *Constitution of Panchayat Union Councils in the Added Territories.*—Panchayat union councils were constituted in the Tiruttani, Tiruvelangadu, Pallipet and Ramakrishnarajupet blocks in the Added Territory with effect from the date of Coming into force of Madras Act 28 of 1961, namely, the 2nd October 1961.

Panchayat Union Councils were constituted in the nine blocks of Kanyakumari district and the Shencottah block of Tirunelveli district with effect from 1st April 1962, i.e., the date of coming into force of Madras Act 27 of 1961.

(9) *Instructions regarding conduct of inaugural meeting and election of Chairman and Vice-Chairman of the First batch of Panchayat Union Councils.*—A notification will be issued under section 11 (1) of the Madras Panchayats Act, 1958, specifying the 2nd October 1960 as the date from which panchayat union councils shall be constituted for each of the panchayat unions notified under section 7 (3) of the Act. The members of the panchayat union councils will enter upon their offices on 2nd October 1960. The attention of the Revenue Divisional Officers concerned is invited to section 37 (2) of the Act and they are informed that on the 2nd day of October 1960 they will become ex-officio members and chairmen of the panchayat union councils in their respective jurisdiction. They should convene a meeting for the election of a chairman after giving notice of not less than seven clear days to the members. The meeting for the election of the chairman should be presided over by the Revenue Divisional Officer in his capacity as ex-officio chairman.

The Collectors and the Revenue Divisional Officers are informed that a meeting of the members of the panchayat union council should be convened by the Revenue Divisional Officer for 2nd October 1960. This meeting should be considered as the inaugural meeting. The oldest person among the members of the panchayat union council present shall preside over this meeting. He will take the oath of allegiance himself first. The other members attending the meeting should be required to make an oath or affirmation of allegiance in the following form :—

"I. A.B. having been / having become an elected / an ex-officio member of this Council do swear in the name of God / solemnly affirm that I will bear true faith and allegiance to the Constitution of India as by law established and that I will faithfully discharge the duty upon which I am about to enter."

As soon as the oath taking ceremony is over, the presiding officer at the meeting should in consultation with the members present at the meeting select a suitable date which should allow time for the issue of notice by the Revenue Divisional Officer (ex-officio Chairman) and also for the period of seven clear days specified in the Act for giving notice to the members for holding the meeting for the election of the chairman. In cases where there are more than one panchayat union council in the revenue division, different dates should be fixed for the meeting for the election of the chairman. With reference to the date so fixed, the Revenue Divisional Officers should issue the statutory notice to all the members of the panchayat union councils at least seven clear days previous to the date of the meeting—vide section 37 (2) of the Act.

The Block Development Officers concerned should communicate the names and addresses of the members of the panchayat union councils to the Revenue Divisional Officers concerned for necessary action.

(G.O. Ms. No. 1556, L.A., dated 19th September 1960.)

(10) *Tamil version of Oath of allegiance.*—In paragraph 2 of G.O. Ms. No. 1556, L.A., dated 19th September 1960, the form of the oath or affirmation of allegiance to be made by the members of the panchayat union councils at the inaugural meeting has been prescribed. It has been suggested that as most of the members of the panchayat union councils are not well conversant in English, the oath of allegiance may be administered in Tamil to the members. The Government accept the suggestion. A Tamil version of the oath of allegiance is annexed and is communicated to Revenue Divisional Officers for use at the inaugural meeting of the second and third batches of panchayat union councils.

" (அ. ஆ) என்னும் நான் இம்மன்றத்தில் தேர்ந்தெடுக்கப்பட்ட / என் அலுவல் காரணமாக உறுப்பினராக இருப்பதால் / உறுப்பினராகி இருப்பதால் சட்டத்தினால் ஏற்படுத்தப்பட்ட இந்திய அரசியல் அமைப்பில் உண்மையான நம்பிக்கையும், விசுவாசமும் கொண்டிருப்பேன் என்றும், நான் இப்போது ஏற்கப்போகும் கடமையை நேர்மையாக நிறைவேற்றுவேன் என்றும் கடவுள் பெயரால் / மனப்பூர்வமாக சத்தியம்செய்கிறேன் / உறுதி கூறுகிறேன்

(G.O. Ms. No. 1754, L.A., dated 27th October 1960.)

(11) *Election of M.L.As. and M.L.Cs. as Chairman or Vice-Chairman of Panchayat Union Councils.*—According to the provisions contained in Madras Panchayat Union Councils (Special Provisions for First Constitution) Act, 1960, only persons who, on the date specified in section 11 (1) of Madras Act XXXV of 1958 constituting the panchayat union council are holding office as presidents of panchayats will be members of a panchayat union council constituted for any panchayat union for the first time under the Madras Panchayats Act, 1958. Thus the presidents of the panchayats in the panchayat unions will become members of the panchayat union council concerned constituted for the first time under Madras Act XXXV of 1958 and there will therefore be no need for the panchayats to elect persons under section 12 (1) of the 1958 Act as members of the panchayat union council.

Section 36 (2) of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), provides that the Chairman and the Vice-Chairman of a panchayat union council shall be elected by it from among its members in accordance with such procedure as may be prescribed.

A question has been raised whether a Member of the Legislative Assembly or a Member of the Legislative Council can be elected as the chairman or vice-chairman of a panchayat union council. The Madras Panchayats Act, 1958 (Madras Act XXXV of 1958) does not prohibit a Member of the Legislature from being elected as a member of a panchayat. So, a Member of the Legislature who has been elected as a member of a panchayat is eligible for election as president of the panchayat. By virtue of his office as president, he will become a member of the panchayat union council concerned under the Madras Panchayat Union Councils (Special Provisions for First Constitution) Act, 1960. As a member of the panchayat union council, he becomes eligible for election as the chairman of the panchayat union council under section 36 (2) of the Madras Panchayats Act, 1958. Members of the Legislature who are not presidents of panchayats and consequently who are not members of panchayat union councils cannot be elected as chairmen of panchayat union councils. Such members of the Legislature as are not members of the panchayat union councils are, however, entitled to take part in the proceedings of the respective councils but are not entitled to vote or to be elected as chairman or vice-chairman of the council—vide section 12 (2) of the Madras Panchayats Act, 1958. Section 12 (2) will not operate as a bar against members of the Legislature (who are members of panchayat union councils) being elected as the chairman or vice-chairman of the council of which they are members.

(G.O. Ms. No. 1557, L.A., dated the 21st September 1960.)

(12) *Term of office of members of Panchayat Union Councils constituted for the first time.*—Section 2 (1) (b) of the Madras Panchayat Union Councils (Special Provisions for First Constitution) Act, 1960 (Madras Act 17 of 1960) provides that the term of office of members of the Panchayat Union Councils constituted for the first time shall be such as the State Government or any Officer authorised by them in this behalf may, by notification, specify.

2. Questions have been raised, whether the term of office of members of the Panchayat Union Councils under the Madras Act 17 of 1960 has been fixed by the Government and whether the term of office of co-opted members of the Panchayat Union Council will be governed by the provisions in section 19 of the Madras Panchayats Act, 1958.

3. Under section 19 of the Madras Panchayats Act, 1958, the term of office of members of every Panchayat Union Council shall, save as otherwise expressly provided in the Act, be five years beginning on such date as may be notified by the Inspector in the case of each Panchayat Union Council. The intention behind the above provisions fixing the term as five-years as in the case of Panchayats is that the elections of members, presidents and vice-presidents of panchayats and the election of the person to be the member of the Panchayat Union Council should be conducted successively in the same year and that their term should expire on the same date. Therefore, the term of office of members of the Panchayat Union Councils constituted for the first time under the Madras Act 17 of 1960 will be fixed some time in 1963 when the term of office of members of Panchayats in several cases will expire.

4. The term of office of the co-opted members of the first constituted Panchayat Union Council will be the same as the term of the members of that council specified by notification under section 2 (1) (*b*) of the Madras Act 17 of 1960. As the term of the co-opted members will be automatically determined under section 19 of the Madras Panchayats Act, 1958, read with the notification issued under section 2 (1) (*b*) of the Madras Act 17 of 1960, there is no need either to specify the term of office of the co-opted members as such or to issue any notification separately in that behalf.

(Memo. No. 19668-L-2/61-2, L.A., dated 13th February 1961.)

1 Government Memo. No. 5306, L-Spl/62-4, dated 27th March 1962.

2 Government Memo. No. 206917, L-Spl/62-4, dated 22nd January 1963.

3 Government Memo. No. 107600, L-Spl/63-2, dated 27th June 1963.

(12-A). *Scope of sections* 5 *and* 6 *of Madras Act* 27 *of* 1961.—Section 2 of the Madras Panchayat Union Councils (Special Provisions for First Constitution) Act, 1960 (Madras Act 17 of 1960) provides that a panchayat union council constituted for a panchayat union for the first time shall consist of persons who are holding office as presidents of panchayats in the union on the date of constitution of the panchayat union council under section 11 (1) of the Madras Panchayats Act, 1958. Thus the qualification for a person to be a member of the first panchayat union council is that he should have been the president of a panchayat on the date of constitution of a Panchayat Union Council for the Panchayat Union.

2. A strict interpretation of the Act has led to certain anomalies as stated below:

(i) In case a person who was the President of a Panchayat on the date of constitution of a Panchayat Union Council; and *ipso facto* a member of that Panchayat Union Council, subsequently ceased to be the President or member of the panchayat concerned, he continued to be a member of the Panchayat Union Council;

(ii) In cases where the office of president of a panchayat in a panchayat union was vacant on the date of the initial constitution of a first panchayat union council that panchayat went without any representation in the Panchayat Union Council even though subsequently a President might have been elected for the Panchayat;

(iii) In cases where panchayats came into existence after the initial constitution of a panchayat union council either on account of bifurcation of the existing panchayat or constitution of a new panchayat for a new area, the panchayat could not send its representative to the panchayat union council.

3. In order to remove the above and similar anomalies, the Madras Panchayat Union Councils (Special Provisions for First Constitution) Act, 1960 (Madras Act 17 of 1960) has since been amended by sections 5 and 6 of the Madras Panchayats (Extension to Transferred Territory) and Panchayat Union Councils (Special Provisions for First Constitution) Amendment Act, 1961 (Madras Act 27 of 1961)—(extracts appended). Under section 2 (1) (*a*) of Madras Act 17 of 1960 as amended by section 5 of Madras Act 27 of 1961, a panchayat union council constituted for any panchayat union for the first time under the said Act shall consist of the presidents *for the time being* of the panchayats and the chairmen *for the time being* of the township committees in the panchayat union. Under

new section 4 (2) of Act 17 of 1960 inserted by section 6 of Act 27 of 1961 any member of a panchayat union council holding office as such member by virtue of the provisions of Madras Act 17 of 1960 at the commencement of Madras Act 27 of 1961 shall cease to be a member of such panchayat union council—

(*a*) on such commencement, in case he has ceased to be the president of any panchayat in the panchayat union concerned before such commencement, and

(*b*) on the date on which he ceases to be such president in other cases, unless he is entitled to continue as a member of a panchayat union council in any other capacity.

A question has been raised whether the term "the President for the time being of a Panchayat", occurring in section 2 of Madras Act 17 of 1960 as amended, would include the Vice-President, or the temporary President of a Panchayat also, when the functions of the President devolve on the Vice-President or when the functions of the President are devolved on a member under section 34 of the Madras Panchayats Act, 1958; and, if so, whether such Vice-President or temporary President can attend the meetings of the Panchayat Union Council as representatives of the Panchayat concerned.

2. Section 34 (1) of the Madras Panchayats Act, 1958, provides that when the office of the President is vacant, the Vice-President shall exercise the functions of the President until a new President is declared elected and assumes office. A Vice-President is thus in charge of the office of the President and he does not become the President *as such* for the time being. In other words, he continues to be the Vice-President of the Panchayat exercising the functions of the President, whose office is *vacant*. Hence, it cannot be said that he is the President for the time being within the meaning of section 2 (1) (*a*) (i) of Madras Act 17 of 1960 as amended by Madras Act 27 of 1961, so as to become a member of the Panchayat Union Council.

3. The position set out in paragraph 2 would hold good in the case of a temporary President.

(Memorandum No. 206417/L.Spl./62-4, dated the 22nd January 1963.)

The presumption that a President of a Panchayat who has been restrained from discharging his duties as such under section 169 (2) of the Madras Panchayats Act, 1958 cannot discharge the duties of a member of a Panchayat Union Council till he is allowed to resume his duties as President is correct.

(Memorandum No. 107600/L. Spl./63-2, dated 27th June 1963.)

1. MODE OF TRANSACTING BUSINESS.

1. (1) Unless the Government by order otherwise direct the office of the panchayat union council shall be located in the Block Development Office concerned.

(2) No meeting shall be held on any day declared by the Government as holiday and on other local holidays declared by the Collector.

(3) The panchayat union council shall meet in the office so located for the transaction of its business upon such days and at such times as it may arrange and also at such other times as often as a meeting shall be called by the chairman.

2. (1) No meeting shall be held unless notice of the day and time when the meeting is to be held and of the business to be transacted thereat has been given at least five clear days before the day *of the meeting.*

(2) In cases of urgency, the chairman may convene a meeting on giving notice of not less than twenty-four hours.

(3) The agenda for the meeting shall be prepared by the Commissioner in consultation with the chairman. The Commissioner may include in the agenda any subject which in his opinion should be considered by the council and shall include therein any subject specified by the chairman. On any subject included in the agenda, the chairman as well as the Commissioner shall have the right of recording his views in a note and such note shall be circulated to the members or placed before the council before or at the time of the consideration of such subject by the council.

3. (1) The chairman shall, on the requisition in writing of not less than one-third of the members then on the council, convene a meeting of the council provided that the requisition specifies the day when and the purpose for which the meeting is to be held. The requisition shall be delivered at the panchayat union office during office hours to the chairman, or any other person who may then be in charge of the office at least ten clear days before the day of the meeting.

(2) If the chairman fails within forty-eight hours from the delivery of such requisition to call a meeting on the day specified therein, or within three days thereafter, the meeting may be called by the members who signed the requisition on giving the notice provided for in sub-rule (1) of rule 2 to the other members of the council.

4. All meetings of the council shall be open to the public provided that the presiding member may and at the request of the council shall in any particuar case, for reasons to be recorded in the minute book kept under rule 9 direct that the public generally or any particular person, shall withdraw.

5. All questions which may come before the council at any meeting shall be decided by a majority of the members present and voting at the meeting and, in every case of equality of votes, the presiding member shall have and exercise a second or casting vote.

6. No business shall be transacted at a meeting unless there be present at least one-third of the number of members then on the council.

7. If within half an hour after the time appointed for a meeting a quorum is not present, the meeting shall stand adjourned unless all the members present agree to wait longer.

8. No resolution of the council shall be modified or cancelled within three months after the passing thereof except at a meeting specially convened in that behalf and by a resolution of the council supported by not less than one-half of the sanctioned number of members.

9. Minutes of the proceedings at each meeting of the council shall be drawn up and entered in a book to be kept for that purpose; and shall be signed by the presiding member or in his absence by some one of the members present thereat; and the said minutes shall at all reasonable times and without charge, be open at the panchayat union office to the inspection of any member of the Panchayat Union Council and of any person who pays any tax under this Act to the panchayat union.

10. The Commissioner shall have the custody of the proceedings and records of the council and may grant copies of any such proceedings and records on payment of such fees as the council may by general or special order, determine. Copies shall be certified by the Commissioners as provided in section 76 of the Indian Evidence Act, 1872, and copies so certified may be used to prove the records of the council in the same manner as they may under sub-section (5) of section 78 of the said Act, be used to prove the proceedings of that body.

11. The committees constituted by the council under section 53 shall meet in the office provided by the panchayat union under rule 1.

12. The proceedings of every committee constituted or appointed by the Council under section 53 shall be recorded in writing and submitted to the Council.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)
(G.O. Ms. No. 435, R.D. & L.A., dated 22nd February 1962.)
(G.O. Ms. No. 2400, R.D. & L.A., dated 5th November 1962.)
(G.O. Ms. No. 155, R.D. & L.A., dated 21st January 1965.)
(G.O. Ms. No. 2388, R.D. & L.A., dated 5th November 1965.)

(13) *Office Accommodation for Panchayat Union Councils.*—Under section 66 of the Madras Panchayats Act, 1958, the work connected with the National Extension Scheme is to be entrusted to the Panchayat Unions. The Government, therefore, direct that the office of the Panchayat Union and the existing Block Development Office should function as a single office in the same building.

Buildings for the Block Development Offices have been constructed already in a number of blocks. In these blocks, additional buildings will have to be provided for the Panchayat Union Council Hall and for providing office accommodation for the additional staff of the Panchayat Union Offices. Where no buildings have so far been constructed for the block office, entirely new buildings will have to be put up.

(Vide G.O. No. 503, Rural Development, dated 28th June 1960.)

(14) *Payment of rent by Panchayat Union Councils for occupation of Government Buildings.*—The Government direct that no rent need be paid by the panchayat unions for the occupation of Government buildings for office purposes.

(G.O. Ms. No. 1573, Rural Development and Local Administration, dated 3rd June 1961.)

(15) *Construction of compound wall and flag-mast by Panchayat Union Councils.*—Under section 139 (1) of the Madras Panchayats Act, 1958, the purposes for which the funds of the Panchayat Union Council may be applied include all objects expressly declared obligatory or discretionary by the Act or rules made thereunder or by any other law or rules and the funds shall be applicable thereto within the Panchayat Development Block. In view of this, the sanction of Government is not necessary to incur the expenditure on the construction of the compound wall and flag-mast from the Panchayat Union Council Funds.

(Memo. No. 107842/P-6/61-1, dated 3rd July 1961.)

(16) *Telegraphic address of Panchayat Union Councils.*—The Government have directed that the term 'Panchcom' be registered as telegraphic address for the Panchayat Union Blocks.

The expenditure on registration should be debited to "Contingencies—Recurring" of the respective Panchayat Union Councils.

(G.O. No. 798, Rural Development and Local Administration, dated 16th March 1961.)

(17) *Ordinary General Meetings—Panchayat Union Councils.*—The Madras Panchayats Act, 1958, provides that the panchayat union council shall meet at such times as may be prescribed provided that not more than sixty days elapse between two meetings of the Council. In view of the very large responsibilities entrusted to the Panchayat Union, especially under section 66 of the Madras Panchayats Act, 1958, Government feel that every Panchayat Union should meet regularly once in a month. The date for the meeting will be fixed by the Chairman of the Council. The Chairman of every Panchayat Union Council will be present at the meeting of the District Development Council to report to the District Development Council the progress of work in his block and to bring before the Council any difficulties and problems which are faced in the block in the implementation of various programmes. In order to enable the Chairman to do this efficiently and successfully, the Government feel that it is desirable that the ordinary general meeting of every Panchayat Union Council should be held between the 11th and 20th of each month.

(G.O. Ms. No. 1694, Rural Development and Local Administration, dated 16th June 1961.)

(18) *Continuance of the Meeting adjourned by Chairman.*—A question has been raised whether a meeting which has been adjourned by the Chairman could continue its session and demand the minutes book from the Commissioner, and whether it is not necessary to follow the procedure of asking for a meeting with the due notice if a further meeting is convened.

2. The rules relating to the mode of transaction of business at meetings of Panchayat Union Councils issued in Notification No. 10 of G.O. Ms. No. 1677, L.A., dated the 8th October 1960, do not contain any provision for the adjournment of meetings by the Chairman except for want of quorum. In the case of Municipal Councils, the Government have framed a set of Model Regulations for the conduct of business at meetings of Municipal Councils and commended them to Municipal Councils for adoption. Under Regulation 3 of the Model Regulations referred to above, any meeting of the municipal council may be adjourned by the Chairman for valid reasons to be recorded in writing in the minutes book. Though these Model Regulations will not apply to meetings of panchayat union councils, it is considered that the Chairman of a Panchayat Union Council can adjourn any meeting of a panchayat union council for valid reasons to be recorded in writing in the minutes book. As such, when once a meeting is adjourned by the Chairman for valid reasons to be recorded in writing it cannot continue its session. If a further meeting is to be convened, it is necessary to follow the procedure prescribed in the rules relating to the mode of transaction of business issued under the Madras Panchayats Act, 1958. The above instructions may be followed for the conduct of meetings of panchayat union councils in future.

(G.O. Ms. No. 2282, Rural Development and Local Administration, dated 19th August 1961.)

(19) *Attendance at meetings of Panchayat Union Councils of Block Engineers and Assistant Engineers (Highways and Rural Works).*—The Government direct that (i) the Block Engineers should attend the panchayat development staff meetings; and (ii) that the Revenue Divisional Officer should send intimation of the meeting to the Assistant Engineers (Highways and Rural Works) concerned also who should attend as many staff meetings as possible.

(G.O Ms. No. 2700, Rural Development and Local Administration, dated 4th October 1961.)

(20) *Village Meetings.*—During the conference of the Chairman of the Panchayat Union Councils of the first batch held in November-December 1961 it was gathered that in some of the panchayat unions it was the practice for the Chairman, the Commissioner and the Extension Officers to hold meetings in different villages at periodic intervals. During these meetings an opportunity is given to the residents of the village concerned and the neighbouring villages to represent their difficulties to the Chairman of the Panchayat Union Councils and the staff of the panchayat union. Such village meetings are found to have a salient effect in securing intensive village participation in the development programmes and in ensuring speedy redressal of local grievances. Government commend this system of village meetings to all the panchayat union councils.

(Memo. No. 2000/L-Spl./62-1, dated 16th January 1962.)

(21) *Attendance at meeting of panchayat union councils by Commissioners and Extension Officers.*—In order to promote the effective transaction of business at the meetings of the Panchayat Union Council and of the Committees of the Council, Government consider it desirable that the Commissioner should attend, as far as possible, even such of the meetings of the Council and of the Committees of the Council which he is not specifically required by the Chairman to attend.

It is the responsibility of the Panchayat Union Commissioner, as the administrative head of the Union, to make available at the meetings of the Panchayat Union Council and of the Committees thereof all information that will be required at such meetings. The Commissioner has to discharge this function irrespective of the fact whether he attends a particular meeting or not. If the Commissioner considers that the presence of any Extension Officer or all Extension Officers at any of the meetings will be necessary, it is his responsibility to make arrangements for this provided the Council or the Committee, as the case may be, has no objection to the presence of the Extension Officer(s) at the meeting. In these circumstances, there will be no occasion for the Chairman directly to ask any Extension Officer to be present at a meeting of the Panchayat Union Council or of any Committee thereof.

(Memo. No. 249429-E4/61-1, dated 29th January 1962.)

(22) *Supply of Agenda copies to Local Press.*—The Government direct that copies of the meeting, notices and agenda of the meeting of the Panchayat Union Councils be supplied to the Local Press representatives.

(G.O. Ms. No. 587, Rural Development and Local Administration, dated 14th March 1962.)

(23) *Submission of proceedings of Panchayat Union Councils.*—In exercise of the powers, conferred by section 49 of the Madras Panchayats Act, 1958, the Additional Development Commissioner directs that the minutes of proceedings of panchayat union councils should be forwarded by the Chairmen of the Panchayat Union Councils to the Secretary of the District Development Council of the Development District concerned who should forward copies of such proceedings to the Collector and the Additional Development Commissioner for information and also forward, with the approval of the Collector, relevant extracts to the Chief District Officers or to the Government where further action is called for at the district level or at Government level, as the case may be.

(Proceedings No. 230314/L. Spl./60-1, dated 17th July 1961.)

(24) In view of the present National Emergency, detailed instructions have been issued from time to time by the Government regarding economy to be effected in the consumption of paper and other articles of stationery. In the light of the instruction, the Additional Development Commissioner directs that the practice of sending a complete copy of the minutes of proceedings of the meetings of panchayat union councils to the Additional Development Commissioner should be discontinued forthwith. Relevant extracts from the proceedings, requiring action at all levels, should continue to be sent to the concerned officers of the Government. The instructions issued in the proceedings of the Additional Development Commissioner, dated the 17th July 1961, accordingly, stand modified to this extent until further orders.

(Proceedings No. 232680/L.-Spl./62-1, dated 16th January 1963.)

(25) The intention in directing the Secretary of the District Development Council to forward one copy of the minutes of proceedings of the meetings of panchayat union councils to the Collector is that the entire proceedings should be brought to the notice of the Collector for his information; no action need ordinarily be taken on this, unless the Collector, *suo motu*, desires to take action on any of the points. If action is necessary on any specific point raised in the proceedings, it is the responsibility of the Secretary to the District Development Council to take up the matter with the District Officer concerned, or the Government, as the case may be, after obtaining the orders of the Collector.

(Memo. No. 143898/L.-Spl./61-1, Rural Development and Local Administration, dated 24th August 1961.)

(26) *Furnishing of Important Government Orders and Memoranda to Panchayat Union Councils.*—In order to ensure the successful participation of the Chairman and members of the Panchayat Union Councils in the administration of the Panchayat Unions, it is necessary that they are kept regularly and sufficiently informed of the various instructions issued from time to time by Government.

2. Important Government orders and Government Memoranda which should be made known to every member of the District Development Council and/or every member of the Panchayat Union Council will, in future, be specifically marked as addressed to the District Development Councils and/or Panchayat Union Councils. The Collector shall ensure that all such references thus addressed to the District Development Councils, and other references which they may consider as important, are collected from the date of the previous meeting and are read out and explained to the members at the meeting of the District Development Council and formally recorded after thus being read. The Commissioners of all Panchayat Unions shall follow a similar procedure with regard to orders addressed to the Panchayat Union Councils.

(Memo. No. 245328/L.-Spl./61-1, Rural Development and Local Administration, dated 20th December 1961.)

(27) *Panchayat Development Staff Meetings.*—Various instructions issued so far in the matter of implementation of the Madras Panchayats Act, 1958, have made the Revenue Divisional Officer fully responsible at the divisional level for the successful administration of Panchayat Development Programmes. Government have examined the necessity for issuing certain further instructions to assist the Revenue Divisional Officers to function effectively in this field. The following instructions are accordingly issued.

2. Orders have already been issued sanctioning expenditure for the construction of additional accommodation for the Divisional Panchayat Officer in the premises of the office of the Revenue Divisional Officer. The combined office should be reorganized in two sections, one as Panchayat Development section and the other as general section. The Divisional Panchayat Officer should in addition to exercising statutory audit functions vested in him serve also as the Personal Assistant to the Revenue Divisional Officer over the whole range of Panchayat Development Administration. The Head Clerk in-charge of the Panchayat Development Work should work under the immediate control of the Divisional Panchayat Officer.

3. All official correspondence from the Panchayat Union Offices addressed to the Collector should be routed through the Revenue Divisional Officer's Office, except in special classes of cases where this is specifically dispensed with by order of the Collector.

4. It is necessary to ensure every Revenue Divisional Officer to acquire and maintain detailed personal knowledge of all specific problems of Panchayat Development Administration in every block in his division. It is further necessary, in this process, to bring together the Block staff and Taluk Revenue staff so that they work together in close co-operation in furtherance of Panchayat Development. In order to secure these two important and related purposes Government direct the institution of a system of "Panchayat Development Staff Meetings" be held once every month.

5. The Panchayat Development Staff Meeting should be held at the Taluk Headquarters once every month on dates suitably fixed. The meeting should be presided over by the Revenue Divisional Officer and would be attended by the Divisional Panchayat Officer and the Panchayat Development Head Clerk from the Revenue Divisional Officer's Office, the Tahsildar and the Sub-Treasury Officer from the Treasury Office, the Panchayat Union Commissioner, the Panchayat Extension Officer and the Panchayat Union Office Manager of all blocks in the taluk.

6. The business to be transacted regularly at every monthly meeting will be as below:—

(i) Pass Book and Monthly Financial Returns—The pass book should be written up and completed for every block. The prescribed Monthly Financial Returns should be got prepared, tallied (where necessary) between the Sub-Treasury and the Panchayat Union Office, and approved by the Revenue Divisional Officer for submission to the Collectorate;

(ii) Administrative Returns—Review of tour diaries and other prescribed periodical returns relating to Panchayat Development Administration should have been prepared in the blocks and the drafts brought to the meeting. After scrutiny at the meeting, the drafts should be finalised for submission to the Collectorate;

(iii) After transaction of routine business as above, questions which may have arisen at the preceding meeting of the District Development Council or which may be expected to be brought up at the succeeding meeting of the District Development Council should be gone over. The Revenue Divisional Officer should keep himself thoroughly informed of the position in every block and give necessary guidance to the officers concerned;

(iv) If any special question has arisen in any matter relating to the collection or other work required to be done by village officers or the relations between them and the panchayats, it should be brought up at this meeting. Similarly any question of public land administration (e.g., acquisition, assignment, alienation or lease, removal of encroachment, etc.), which has cropped up in any village or been raised by any panchayat should be brought up at the meeting. Also any question for which the Revenue staff of the

district is administratively responsible and which may present a problem should be brought up and discussed. (Note.—The importance of this item of work is particularly stressed, Government desire it to be known that the quality of the Revenue Divisional Officer's work should be adjudged with reference to the success achieved by him in solving these day-to-day problems promptly and to the satisfaction of public opinion in the villages, and by his capacity to bring about harmonious co-operation between the Taluk staff, Block staff and village revenue establishments in furtherance of Panchayat Development);

(v) Detailed record notes of the proceedings of these monthly staff meetings should be drawn up and maintained in the Revenue Divisional Officer's Office. The Divisional Panchayat Officer should be held responsible for ensuring that necessary follow-up action is taken on the record notes.

7. Once every year, a thorough inspection of every Panchayat Union Office in the division should be carried out by the Revenue Divisional Officer.

8. During his tours the Revenue Divisional Officer should pay visits to the Panchayat Union Offices and hold personal discussions with the Panchayat Union Chairman and Panchayat Union Commissioner and Extension Officers. Ordinarily, no Panchayat Union Office should be left unvisited by him for more than three months at a time.

(G.O. Ms. No. 1588, Rural Development and Local Administration, dated 5th June 1961.)

(28) *Term of office of the elected member of the Appointments Committee.*—Under section 53 (1) of the Madras Panchayats Act, 1958, one of the three persons composing the Appointments Committee is a member of the Panchayat Union Council elected annually by that council and hence a member so elected can hold office as a member of the Appointments Committee until another member is elected to the Committee in the next year.

(G.O. Ms No. 767, Rural Development and Local Administration, dated 15th March 1961.)

(29) *Rights and privileges of co-opted members.*—Co-opted Councillors will have all the rights and privileges of elected members.

Co-opted members may be paid travelling allowance for attending meetings of the Panchayat Union Council at the rates admissible to members of Panchayat Union Council.

(Memo. No. 203684/L2/60-2, Rural Development and Local Administration, dated 4th March 1961.)

(30) *Co-option of members to Appointments Committee.*—Sub-section (2) of section 53 of the Madras Panchayats Act, 1958, is very general in terms and empowers the panchayat union council to co-opt even outsiders as members of the Appointments Committee but the intention of the Government is, that the power of co-option conferred by sub-section (2) should apply only to the committees referred to in clause (b) of sub-section (1) of that section, that is, the Education Committee, the General Purposes Committee and other committees referred in clause (b) but not to the Appointments Committee constituted under clause (a). Necessary action will be taken to suitably amend sub-section (2) to bring out this intention clearly. Till the sub-section is so amended, the panchayat union councils are requested to have regard to the position explained above and not to co-opt any person as member of the Appointments Committee.

(G.O. Ms. No. 375, Local Administration, dated 9th February 1961.)

(31) *Election of Member to the Appointments Committee.*—If it is held that a member elected to the Appointments Committee of a panchayat union council would hold office only for a period of one year from the date of his election it would result in the Chairman and the Commissioner functioning as the Appointments Committee without the elected member, when the election for a particular year is not held in time. It is considered desirable to allow the member elected for a particular year to continue to hold office until another is elected rather than to allow two of the three members of the Committee alone to function as the Committee.

(Memo. No. 169076/L.-Spl./62-2, dated 22nd October 1962.)

(32) The Government direct that all correspondence between Panchayat Union Commissioners and Collectors, Revenue Divisional Officers and Heads of Departments should pass through the Chairman. The only exception which Government would allow to this general rule is the correspondence between the Commissioner and the Collector in matters involving the maintenance of law and order and other urgent matters which brook no delay and D.O. letters. Such correspondence need not pass through the Chairman.

2. The Commissioners may however discuss personally with Collectors any administrative questions whenever necessary.

(G.O. Ms. No. 332, Local Administration, dated 9th February 1961.)

(33) *Mode of addressing Government and Additional Development Commissioner.*—In Memo. No. 1080 RDP-1/55-1, dated 9th March 1955 instructions were issued to the Block Development Officers that they should not address the Government direct but only through the Collectors except in very urgent cases. The above instructions were once again reiterated in Memo. No. 29563 T1/61-1, dated 15th February 1961 as it was noticed that the Government continued to be addressed direct by the Block Development Officers even in cases where the instructions could have easily been given by the Revenue Divisional Officers or Collectors concerned.

2. In spite of these repeated instructions, references continue to be received direct by Government from Block Development Officers-*cum*-Panchayat Union Commissioners even in very routine matters. Such references were, however, entertained till now by the Government and orders passed thereon because it was noticed that during the period of transition from Block Development stage to Panchayat Union stage, a variety of doubts happened to arise in various quarters on matters of administration and it was considered expedient for Government to clear those doubts with the least possible delay without waiting for reports from Collectors. The procedure in various matters of administration have more or less been settled by now and comprehensive instructions issued. The Panchayat Union Commissioners need not in future approach Government direct for instructions and advice on every occasion since it should now be possible for the Revenue Divisional Officers and the Collectors to guide the Panchayat Unions. In such of those cases where the Revenue Divisional Officers and the Collectors are not in a position to give the advice or instructions sought for, it is open to the Collectors to address Government in the matter.

3. The Block Development Officers-*cum*-Panchayat Union Commissioners are, therefore, informed that in future references addressed by them direct to Government will not be entertained. However, direct references from the Block Development Officers-*cum*-Panchayat Union Commissioners relating to urgent cases like grant sanctions where immediate orders will be required, will continue to be entertained.

(Memo. No. 45917/E4/62-1, dated 7th May 1962.)

(34) In G.O. No. 2147, Rural Development and Local Administration, dated the 29th September 1962, the office of the Inspector of Municipal Councils and Local Boards has been redesignated as the office of the Additional Development Commissioner. The Chief Electoral Officer and *ex-officio* Deputy Secretary to Government, Rural Development and Local Administration Department working under the Additional Development Commissioner has been placed in overall charge of this office. In G. O. No. 2143, Rural Development and Local Administration, dated the 28th September 1962, the designation of the post of Personal Assistant to the Inspector of Municipal Councils and Local Boards has been changed as Personal Assistant to the Additional Development Commissioner.

2. The following instructions are issued regarding the mode of addressing the office of the Additional Development Commissioner on subjects relating to Municipalities, panchayats and panchayat unions :—

(i) All correspondence relating to municipal administration should be addressed to the Chief Electoral Officer, Office of the Additional Development Commissioner, Old High Court Buildings, Madras-1, as the Chief Electoral Officer has been appointed as the officer to inspect and superintend the operations of all the municipalities in the State and as the branch dealing with municipal administration in the Additional Development Commissioner's Office will be under his control.

(ii) All correspondence relating to the panchayat unions and the panchayats should be addressed to the Additional Development Commissioner, Office of the Additional Developmant Commissioner, Old High Court Buildings, Madras-1.

3. The Additional Development Commissioner is also *ex-officio* Additional Secretary to Government in the Rural Development and Local Administration Department. The functions and powers of these two posts are distinct and separate. However, it is noted that this distinction is not being maintained in the correspondence addressed to the Additional Development Commissioner and the Additional Secretary to Government. Correspondence intended for orders of Government in the Rural Development and Local Administration Department are sometimes received as addressed to the Additional Development Commissioner. Similarly, correspondence intended for the Additional Development Commissioner either in his capacity as the Head of the department for Block Development Officers, Education Extension Officers, Gramasevaks, etc., or in his capacity as the Inspector of Panchayat Union Councils are received as addressed to the Additional Secretary to Government. The distinction may be taken note of and all communications intended for the Additional Development Commissioner addressed to the Office of the Additional Development Commissioner, Old High Court Buildings, Madras-1 and all communications intended for the Additional Secretary to Government in the Rural Development and Local Administration Department addressed to Fort St. George, Madras-9.

(35) *Use of postage stamps by Panchayat Union Councils.*—The Commissioners of panchayat unions may, use the service postage stamps up to 31st March 1961 and debit the expenditure thereon to Block Schematic budget. With effect from 1st April 1961, Panchayat Union Commissioners should use ordinarily postage stamps only with perforation for the correspondence relating to panchayat union offices.

With regard to the supply of a perforating machine to the panchayat union offices, the Commissioners can meet the expenditure from the allotment made under contingencies in the respective panchayat union budgets.

(Memo. No. 185366/L.-2, dated 7th December 1960.)

(36) *Purchase of perforating machine.*—The Government direct that the letters "L.F.D." be perforated on ordinary postage stamps used on all official correspondence of panchayat unions. The Commissioners of Panchayat Unions are requested to adopt the procedure laid down in instruction 324 of the Local Boards Manual for the purchase of postage stamps and keeping accounts.

Panchayat Unions should obtain the perforating machines from Public Works Workshops only.

(Memo. No. 3558/L2/61-9, dated 5th March 1961.)

(57) A conference of the Chairmen of all the Panchayat Union Councils in the State was held at Tiruchirappalli in July 1962 under the auspices of the Madras State Union of Panchayats. The presidents of the Taluk Associations of panchayats also were present at that conference. The conference passed resolutions on important matters affecting the Panchayat Union Administration and appointed an *Ad hoc* Committee consisting of 21 select Chairmen of panchayat union councils to discuss with the Chief Secretary certain other matters brought by the Chairmen of the Panchayat Union Councils before the conference. The *Ad hoc* Committee met the Chief Secretary and discussed with him the matters referred to it by the conference. The annexure to this order gives extracts (Section VI, paragraphs 14 to 21, Section X, paragraph 42 and section XV, paragraph 57) from the record note of discussions held by the Chief Secretary with the *Ad hoc* Committee so far as they relate to General Administration of the panchayat unions. The Government have examined the points which arose during the discussion and proceed to pass the following orders.

2. *Definition of responsibilities of the Chairman and the Commissioner.*—The Government consider that the time has now arrived to define the scheme of the Madras Panchayats Act, 1958, in providing a whole-time officer—Panchayat Union Commissioner—as executive authority for the panchayat union and to issue suitable procedural instructions for establishing good relationship between the Chairman and the Commissioner. As stated at the conference, the scheme of the Madras Panchayats Act, 1958, is as follows:—

(i) The Council is the governing body of the Panchayat Union entitled to give directions to the executive authority.

(ii) The Commissioner is the executive authority in whom the executive functions of the panchayat union are vested and he is expected to carry out all the lawful decisions and directions of the council.

(iii) The Chairman, as the presiding officer of the council, represents the council in the day-to-day administration of the panchayat union and is entitled to be kept continuously informed of the working of the executive authority. It will be consistent with this scheme for Government to prescribe prior consultation by the Commissioner with the Chairman in respect of those matters on which such consultation would be conducive to the smooth working of the scheme by the Commissioner, the Chairman and the council.

The Government wish to impress on all concerned, namely, the Commissioner, the Chairman and the Council, to give effect to the scheme of the Act and the policy of Government as thus set out.

3. *Bi-monthly meeting of Revenue Divisional Officers and Panchayat Union Chairmen.*—Instructions have been issued in G.O. Ms. No. 1588, Rural Development and Local Administration, dated 5th June 1961, that in order to ensure that every Revenue Divisional Officer shall acquire and maintain detailed personal knowledge of all specific problems of Panchayat Development Administration in every Block in his division, and to bring together the Block staff and the Taluk revenue staff, Panchayat Development Staff meetings shall be held by the Revenue Divisional Officer once a month at every Taluk headquarters which shall be attended by the Divisional Panchayat Officer, the Panchayat Development Head Clerk of the Division Office, the Tahsildars, the Sub-Treasury Officer and the Panchayat Union Commissioners, the Panchayat Extension Officers and Managers of Panchayat Union Office of all the panchayat unions in the taluk. These meetings give an opportunity to the Panchayat Development staff to discuss their problems with the Revenue Divisional Officer. In the light of discussions recorded in paragraph 42 of the Annexure, the Government direct, in addition, that a bi-monthly meeting shall be held at the Revenue Divisional Office which shall be presided over by the Revenue Divisional Officer and at which the chairmen of all panchayat union councils in the division should be invited to be present. These meetings which shall not be open to any one other than panchayat union chairmen shall be held ordinarily in the months of January, March, May, July, September and November. These meetings may be devoted to (i) a preliminary discussion of the topics which are to be brought before the next meeting of the District Development Council; and (ii) such matters relating to the day to day working of Panchayat Unions as may be brought up either by the Revenue Divisional Officer or by any Panchayat Union Chairman.

4. *Panchayat Union Correspondence.*—Under section 36 (4) of the Madras Panchayats Act, 1958, no official correspondence between the panchayat union council (i e., as represented by its executive authority, viz., the Commissioner) and the Government shall be conducted except through the chairman. In G.O. Ms. No. 332, Rural Development and Local Administration, dated 9th February 1961, Government have also directed that all correspondence between the Panchayat Union Commissioners and the Collectors, the Revenue Divisional Officers and the Heads of Departments should pass through the chairman except those relating to maintenance of law and order and urgent matters which will brook no delay and demi official letters. The following further instructions are now issued :—

(i) *Incoming tappals.*—All incoming tappals, whether addressed to the commissioner direct, or to the commissioner through the chairman, or to the chairman shall be opened by the commissioner. Communications addressed to the commissioner by name shall be opened only by the commissioner himself. Communications addressed to the chairman by name shall be sent to the chairman unopened. In practice, tappals other than those addressed by name are opened by the Manager of the panchayat union office with reference to paragraph 14 of Government Memorandum No. 164207/T1/59-6, dated the 6th April 1961. The tappals opened by the Manager shall immediately after perusal by the commissioner be sent to the chairman in office, if he is attending office, or, to his residence, for perusal. References received by the Commissioner which are of a strictly confidential character, e.g., those relating to law and order, need not be sent to the chairman. In cases where urgent action is indicated, a copy of the reference may be taken and action pursued, and the original sent to the chairman for perusal. It shall be incumbent on the chairman to ensure that tappals are perused by him and returned to the office with the least possible delay, and, in any case, in less than twenty-four hours time.

(ii) *Outgoing tappals.*—As already stated, all correspondence from the Commissioner to the Government, the Collector, the Revenue Divisional Officer and the Heads of Departments have to be routed through the Chairman. A question has been raised in this connection as to whether, while forwarding the reference, the chairman may offer his own remark on the reference. Government recognise this right of the chairman; but consider it more appropriate that in such of those cases where the chairman happens to hold views divergent from those of the commissioner, the prescribed procedure should enable them to discuss the matter and, as far as possible, communicate only an agreed decision to the outside office. In order to facilitate this, Government direct that in cases other than those of a purely routine nature and of the nature of interim replies the commissioner shall put up the signed fair copy of the outgoing letter together with the office copy and connected papers to the chairman who will peruse the same and forward the reference as is even now being done. Where, the chairman disagrees with the commissioner, the chairman and the commissionor shall discuss the matter and endeavour to arrive at an agreement. In cases no agreement is found possible the chairman shall call for the relevant file and record his own views in the matter in the office copy and in the fair copy and forward the fair copy.

There are certain subjects such as sanction of loans which have been entrusted to the panchayat union commissioner in his capacity as a Block Development Officer. These subjects will continue to be dealt with by the Block Development Officer on his own responsibility. But even in regard to these subjects all requests from the chairman for information should be promptly complied with.

(iii) *Weekly index of disposals.*—The Commissioner shall arrange to prepare a weekly index of disposals and communicate it to the chairman for perusal.

5. *Block Jeep.*—The Panchayat Union Chairmen have been empowered to visit panchayat union elementary schools and other institutions. They will also find it necessary to visit the villages in the Block in order to ascertain the progress of development schemes entrusted to the panchayat union, whether such schemes are implemented directly or through panchayats. To dischargo these responsibilities the chairman will, from time to time, require the use of the block jeep. In order to ensure that the block jeep is put to the best use by the chairman and the block staff with the maximum economy, Government direct that the commissioner shall draw up a weekly programme for the jeep in advance, in consultation with the chairman.

6. *Certain questions relating to Panchayat Union Employees.*—In respect of orders issued by the Commissioner relating to the posting, transfer, or punishment of any employee of the panchayat union, Government accept in principle, the need for prior consultation of the chairman by the commissioner and direct that the procedure indicated by the *Ad hoc* Committee in paragraphs 17 and 20 of the Record Note in the annexure shall be followed by the Commissioner. Government observe that this principle and procedure will not be applicable to the Government employees borne on the Extension Service Establishments whose services are placed at the disposal of panchayat unions.

7. *Quarterly Progress Reports.*—The Panchayat Union Council as the agency which sanctions the expenditure and passes the accounts of the panchayat union has the right and the responsibility to be informed systematically of the progress in the various programmes and the duty of keeping such progress under regular review. The Government direct that the Commissioner of the Panchayat Union should prepare and place before the Council Progress Reports as below :—

(i) *Quarterly Progress Reports on Works Programme* in the months of January, April, July and October.

(ii) *Quarterly Progress Reports on Production Programmes* in the months of February, May, August and November; and

(iii) *Quarterly Progress Reports on Education, Health and Welfare Programme* in the months of March, June, September and December.

The forms and contents of these progress reports to be complied will have to be standardised on a state-wide basis eventually. It is not, however, proposed to undertake such standarisation during the next year. Collectors are, therefore, requested to issue instructions as they may consider suitable in respect of the form and content of these progress reports.

8. *Quarterly Review of Progress Reports.*—Collectors are also requested to arrange for punctual submission to them of copies of Quarterty Progress Reports placed before Panchayat Union Councils, together with extracts of proceedings of Panchayat Union Councils relating thereto, and to prepare and issue reviews of all such progress reports for all Block of each Development District separately. Copies of these reviews should be made available to the District Development Councils and also to the Government for information.

9. *Pre-Council staff meetings.*—Government consider it necessary that the chairman should be given an opporunity directly to acquaint himself with the work of the Extension Officers. It is now the practice in the panchayat unions to hold a staff meeting once in a fortnight presided over by the commissioner and attended by all the Extension Officers and Gramasevaks in the Block at which the progress of the works and schemes is reviewed. It is desirable that one of these meetings which may be referred as to the " Pre-Council Staff meeting " is presided over by the chairman instead of the commissioner. This will afford an opportunity to the chairman to familiarise himself with the details of the works and schemes in his union and to give suitable advice and guidance to the commissioner and other extension staff. At these meetings which shall be known as the Pre-Council staff meetings; the chairman shall discuss with the commissioner and the Extension Officers concerned the draft of the periodical progress report referred to in the previous paragraph. The draft report to be placed before the next meeting of the panchayat union council should be so placed only after it is finalised at the staff meeting.

Annexure.

SECTION VI.

To establish good relationship between the Panchayat Union Chairman and the Commissioners.

(*a*) The tappals (post) intended for the Panchayat Union though addressed to the Commissioner, should be sent to the Union Office only after perusal by the Chairman.

(b) The tappals intended for District Officers and all other officers should be sent through the Union Chairman.

(c) The transfers of the Panchayat Union teachers and Union and NES staff should be effected by the Commissioner only after obtaining the consent of the Union Chairman. In respect of the teachers and staff newly appointed in a Union, the Commissioner should post them to particular places only after obtaining the consent of the Chairman.

(d) The tour programme and the monthly diaries of all the Extension Officers of the Panchayat Union should be put up to the Chairman for perusal and review.

(e) All final orders to be issued by the Union Commissioner, in particular those dealing with punishment of the Union staff the removal of the Union staff from service, the staff promotions and assignments of responsibilities, should be issued only after the approval of the Chairman.

(f) The Jeep in the Panchayat Union Office should be under the control of the Chairman.

14. The Committee made a number of suggestions for establishing good relationship between the Panchayat Union Commissioners and the Chairmen. A few instances were mentioned where Commissioners showed utter disregard to the Chairmen and questioned even the Chairmen's right to know the progress of any developmental activity. Other instances were mentioned of Commissioners canvassing no-confidence motions. It was also suggested that if glaring faults on the part of the Panchayat Union Commissioners are to be avoided, the Collectors should be held personally responsible and should exercise disciplinary Control over Panchayat Union Commissioners as effectively as they are now doing in respect of Tahsildars. Extension Officers in the Panchayat Unions should also be under the control of the Collectors. At present, the Collectors pleaded that they cannot even transfer the Commisioners or Extension Officers. Chief Secretary promised to go into the question and issue suitable orders.

15. As concrete proposals for ensuring proper understanding between the Panchayat Union Chairmen and the Commissioners, the Committee made various suggestions of which under (a) and (b) the Committee desired that the Chairmen should be kept aware of not only the tappals received in the Panchayat Union Office from all sources but also of all out-going tappals from the Panchayat Union Office to various officers including Collectors and Government. It was agreed that to facilitate or secure those objective it will be better that the Commissioner opens all tappals whether addressed to him or to Chairman and puts them up to the Chairman for perusal. In respect of urgent tappals which cannot brook even a day's delay, action should be taken by preparing copies of such references, the originals being sent with the rest of the tappals to the Chairman. The Committee also assured that the Chairman would return the tappals immediately after perusal.

16. The question of out-going tappals was raised. The Chief Secretary promised that the whole question of procedure to be followed in Panchayat Union Offices will be reviewed from the point of view of putting the Chairman in possession of full knowledge of what is going on, and of ensuring that he is consulted where such consultation may be prescribed by Government. The Chief Secretary explained that the scheme of the Act is as follows:—

(i) the Commissioner is the executive authority, not the Chairman;

(ii) the Council is the Governing Body, entitled to give directions to the executive authority; and

(iii) the Chairman is the representative of the Council. When the Council is not in session: and, as such, entitled to be kept continuously informed of the working of the Executive Authority.

It would be consistent with this Scheme for Government to prescribe prior consultation with the Chairman in respect of these matters on which such consultation by the Commissioner would be conducive to the smooth working of the scheme by the Commissioner, the Chairman and the Council.

So far no hard and fast rules have been prescribed, because it was necessary to allow some time for gaining experience and for informal conventions to grow up on the basis of experience.

In many Panchayat Unions, sound conventions have, in fact, grown and have helped the Commissioner as well the Chairman. We should now go a step further and issue suitable procedural instructions on the subject.

17. The Committee brought to the notice that transfers of school teachers which the Commissioner is authorised to effect causes the Chairmen some embarrassment when representations are made to them by the concerned teachers. Not being aware of the circumstances in which a particular teacher has been transferred, the Chairman is unable to give any reply whatsoever in support of the transfer. The Committee, therefore, represented that the Commissioners should transfer the teachers only after consulting the Chairmen. Chief Secretary stated that this difficulty had come to notice already and was under active consideration. The lines of thinking so far on this subject are as follows:—

A distinction should be made between annual transfers made at the end of the academic year and the other casual transfers of school teachers that are made in the course of the year. The annual transfers could be effected in consultation with a small Committee which might perhaps be the Appointment Committee. Casual transfers which are done during the academic years as and when necessity arises (either on public grounds or on personal grounds) might well be done only after consulting the Chairman. The Committee agreed with the Chief Secretary's views. But the crucial or delicate stage would arise when the Chairman did not agree with the Commissioner. There was prolonged discussions of the manner in which provision should be made for his contingency. Eventually the Committee gave out as its unanimous desire that in the case of difference of opinion with the Chairman, the Commissioner should be required to issue order with the prior concurrence of the Revenue Divisional Officer after apprising the latter of the difference of opinion.

18. The Committee suggested that tour programmes and monthly diaries of the Extension Officers in the Panchayat Union should be put up to the Chairman for perusal and review. After some discussion Chief Secretary remarked that an effective system of review should be devised. Mere tour programmes or diaries will only give an opportunity to the Chairman to make some observations on paper which may or may not have practical effect. On the other hand if out of the two fortnightly staff meetings which are held by Commissioner one is converted into a Chairman's meeting, the Chairman would have an opportunity of reviewing the progress of work done by each of the Extension Officers. The Chairman could offer his suggestions and advice. He can also familiarise himself with the details of matters likely to come up for discussion in the next succeeding meeting of the Council (between the 11th and 20th of the month).

19. Arising out of the foregoing, Chief Secretary referred to the absence under existing arrangements of any progress report being rendered to and being discussed by the Panchayat Union Council. He had raise the subject long ago, but it had not been proceeded with. It is not sufficient that the Panchayat Union Council is merely called upon to sanction expenditure and pass the accounts—important as that function, undoubtedly is. What is necessary is that the entire Council should know what is happening as a result of that expenditure, what progress is being made with the production programme, the works programme and the programme of education and other services. It is only then that the members of the Council—the Panchayat Presidents—would become personally involved and thereby become effective participants in the development of the Block. Failure to prescribe such progress reports is a serious omission. We should rectify this at once. A new system of progress reports to be placed before the Panchayat Union Council, should be worked out and prescribed. It should be the duty of the Chairman to consider each draft progress report, in consultation with the Commissioner or the Extension Officers concerned, and the draft should be finalised after such consultation. It is only when this is done,

the extension services will work efficiently. The Chairman will then find that he is enabled to perform really useful functions as the authorised representative of the Council in its relation with the Executive Authority.

20. The next point raised by the Committee related to final orders issued by the Panchayat Union Commissioners, in particular, those dealing with the punishments on the Union staff, including school teachers. As in the case of transfers, it was agreed that the punishments must be imposed by the Commissioner after consulting the Chairman in all cases. In case of divergence between them the Commissioner should be obliged to act with the prior concurrence of the Revenue Divisional Officer.

21. The Committee desired that the jeep in the Panchayat Union Office should be under the control of the Chairman. A number of instances were brought to notice in which not only the Commissioners denied the use of jeep to the Chairman but even the drivers declined to carry out the Chairman's orders. The discussion then veered round to the various ways in which Block jeeps are being used at present. Having regard to the use of the jeep by the various District Officers who tour the Block and also its being required occasionally for use in connection with the visits of V.I Ps., etc. Chief Secretary suggested that the Commissioner must draw up a weekly programme for the jeep in advance in consultation with the Chairman. It would then be possible to take into account not only the needs of the District Officers and Collector in connection with the V.I.Ps. visits but also that of the Chairman and the Extension staff in the Block. The Committee welcomed this suggestion. Orders will be issued accordingly.

SECTION X.

42 The Committee also suggested that the Divisional Officers must hold monthly conferences with the Chairmen in their jurisdiction to facilitate the disposal of pending matters. Chief Secretary felt that these meetings if held by the Revenue Divisional Officers at two monthly intervals, (preferably in the month between two District Development Council meetings) would be very helpful. Circular to issue to all Collectors on these lines.

SECTION XV.

The relationship between the Chairmen and the Extension Officers.

57. This is more less an amplification of point (6-d) pertaining to the relationship between the Chairman and the Extension Officers. It was agreed that the monthly meetings presided over by the Chairman of the Panchayat Union will bring him in close touch with the Extension Officers and thereby the relationship between the two will develop properly.

(38) *Grant of casual leave to Panchayat Union Commissioners.*— The Government direct that Panchayat Union Commissioners should obtain the previous sanction of the Chairman whenever they require casual leave or purpose to avail themselves of holidays and leave the station. In cases of emergency, however, where such previous sanction cannot be obtained in time, the Panchayat Union Commissioners will be permitted to avail themselves of casual leave or holidays and leave the station in anticipation of the sanction of the Chairmen, after recording in writing the reasons necessitating such a course. In every case, the Panchayat Union Commissioner should send previous intimation to the Revenue Divisional Officer concerned.

(G.O. Ms. No. 230, L.A., dated 22nd January 1961.)

(39) *Review of the Diaries of Panchayat Union Commissioners.*—The Government direct that a copy of the diary of the Panchayat Union Commissioner should be submitted to the Revenue Divisional Officer for review through the Chairman of the Panchayat Union Council who may add his remarks while forwarding the diary to the Revenue Divisional Officer.

The Government also direct that the Panchayat Union Commissioner should place the diary of the outdoor work done by him each month before the Panchayat Union Council for its information, at its first meeting in the succeeding month.

(G.O. Ms. No. 231, L.A., dated 22nd January 1961.)

(40) *Submission of copy of tour programmes to Chairman.*—The Government direct that the Block Development Officers (Panchayat Union Commissioners) and the Extension Officers should invariably send a copy of their tour programme in advance to the Chairmen of the Panchayat Union Councils concerned.

(Memo. No. 5432/L1/61-2, dated 13th February 1961.)

It has been represented to Government that some of the District Officers are not visiting the Panchayat Unions regularly and inspecting the works and schemes relating to their departments undertaken in those Unions. Government consider that periodical visits by the district officers and inspection by them of the works and schemes relating to their departments will have a salutary effect on the progress of such works and schemes. Such visits are also necessary for ensuring that the Extension Officers concerned are contributing their best in making the programme a success.

2. Government therefore, direct that the district officers belonging to the Departments of Agriculture, Animal Husbandry, Co-operation, Education, Rural Works, Women's Welfare and Public Health shall visit all the Panchayat Unions in their jurisdication at least once in six months, stay in the Panchayat Union at least for two nights, make the necessary inspection and critically review all aspects of developmental work relating to their department. The Director of Agriculture, the Director of Animal Husbandry, the Registrar of Co-operative Societies, the Director of Public Instruction, the Chief Engineer (Highways and Rural Works), the Director of Women's Welfare and the Director of Public Health are requested to issue suitable instructions in this matter to the District Officers under their respective departments.

3. A visitors' book shall be maintained in all the Panchayat Union Offices in which the visiting district officer shall enter his inspection report on the spot. A formal inspection report may not be necessary in such cases. The Panchayat Union Commissioner shall take necessary action on the remarks entered in the visitors' book and enter the fact of having done so in the vistors' book. Collectors and Revenue Divisional Officers during their visits to the Panchayat Union Offices shall scrutinise the visitors' book and see whether prompt action has been taken on the remarks made by the visiting district officers.

The Government observe that in connection with the anniversary celebrations of Panchayat Union Councils, several Panchayat Unions have published souvenirs, most of them containing photographs of leaders, Panchayat Union Councillors and other non officials, printed on costly paper. Presumably donations are collected from Presidents of Panchayats and other persons and advertisement charges from firms to meet the cost of publishing the souvenir. It is considered desirable that commissioners should not undertake the publication of such souvenirs on their own personal responsibility. If Panchayat Union Councils desire to bring out souvenirs the procedure set out below may be followed :—

(i) A Sub-Committee of the Panchayat Union Council may be formed for the purpose consisting of the Chairman of the Panchayat Union Council and such other member of the council as may be considered necessary.

(ii) Money received towards the publication of the souvenir should be handled only by the Chairman or by some other non-official member of the Sub-Committee authorised in this behalf by the Sub-Committee. The Panchayat Union Commissioner should on no account handle the cash.

(iii) Proper account for the amounts collected and spent should be maintained and should be placed before the panchayat union council for information.

2. The Commissioners of Panchayat Unions are requested to follow strictly the instructions contained in this memorandum.

(41) *Change of name boards of institutions.*—The Government direct that the name boards of the institutions so far maintained by the Local Bodies and transferred to the Panchayat Unions for maintenance in all rural districts in the State be changed suitably such as Panchayat Union School, Panchayat Union Dispensary, etc.

2. The expenditure incurred should be met from the Panchayat Union Funds.

(G.O. Ms. No. 1739, R.D. & L.A., dated 22nd June 1961.)

(42) *Purchase of Fort St. George Gazette.*—The Government permit the Panchayat Union Councils to purchase a full copy of the *Fort St. George Gazette* for their use from the Panchayat Union General Fund.

(G.O. Ms. No. 1114, R.D. & L.A., dated 17th April 1961.)

(43) *Purchase of District Gazette by Panchayat Union Councils.*—The Government permit the Panchayat Union Councils to purchase copies of the District Gazette of their districts concerned for their use, from the Panchayat Union General Fund.

(G.O. Ms. No. 1907, R.D. & L.A., dated 10th July 1961.)

2. ELECTION OF CHAIRMEN AND VICE-CHAIRMEN OF PANCHAYAT UNION COUNCILS.

1. These rules may be called the Madras Panchayat Union Councils (Election of Chairmen and Vice-Chairmen) Rules, 1960.

2. The election of the Chairmen or Vice-Chairmen shall be held in the office of the panchayat union by the members of the panchayat union council at a meeting specially convened for the purpose.

3. (1) The meeting for the election of the chairman of a panchayat union council shall be convened as soon as possible after the occurrence of the vacancy—

(*a*) in the case where a panchayat union council is newly constituted, or the election is to fill an ordinary vacancy, by the Revenue Divisional Officer ; and

(*b*) in all other cases, by the vice-chairman, and if there is either a vacancy in the office of the vice-chairman or he has been continuously absent from jurisdiction for more than thirty days, or is incapacitated, by the Revenue Divisional Officer.

(2) The meeting for the election of vice-chairman of a panchayat union council shall be convened as soon as possible after the occurrence of the vacancy, by the chairman.

(3) Notice of the day and hour of the meeting shall be given at least seven clear days previous to the date of the meeting.

4. (1) The meeting for the election of the chairman of a panchayat union council shall be presided over—

(i) in the case where a panchayat union council is newly constituted, or the election is to fill an ordinary vacancy, by the Revenue Divisional Officer ;

(ii) in all other cases, by the vice-chairman and if there is either a vacancy in the office of the vice-chairman or he has been continuously absent from jurisdiction for more than thirty days or is incapacitated, by the Revenue Divisional Officer; and

(iii) if the vice-chairman himself intends to stand as a candidate at the election or in his absence by a member not intending to stand as a candidate at the election chosen by the members present at the meeting to preside for the occasion.

(2) The meeting for the election of the vice-chairman shall be presided over by the chairman or in his absence by a member not intending to stand as a candidate at the election chosen by the members present at the meeting to preside for the occasion.

(3) In these rules the term "president of the meeting" shall mean the Revenue Divisional Officer, chairman, vice-chairman or the member presiding at the meeting for the election of the chairman or vice-chairman, as the case may be, under these rules.

5. Every candidate for election as chairman or vice-chairman must be nominated in writing and the nomination paper must be signed by two of the members of the panchayat union council as proposer and seconder. The proposer shall, when proposing the name of any candidate, deliver to the president of the meeting a declaration in writing expressing the candidate's willingness to be elected as chairman or vice-chairman, as the case may be, signed by the candidate and by the proposer and the seconder.

6. The names of all the candidates who have been proposed and seconded shall be read out by the president of the meeting to the members present at the meeting.

7. If there is only one candidate duly nominated to the office of chairman or vice-chairman of the panchayat union council, there shall be no ballot and the candidate shall be declared to have been duly elected as chairman or vice-chairman, as the case may be.

8. If the number of candidates is more than one, the votes of the members present at the meeting shall be taken by ballot in the manner laid down in the following rules.

9. The president of the meeting shall provide in the place where the meeting is held a voting compartment in which the members can record their votes screened from observation. The president of the meeting shall also place a ballot box for the receipt of ballot papers in the view of the president of the meeting and the members. The ballot box shall be so constructed that the ballot papers can be introduced therein but cannot be withdrawn therefrom without the box being unlocked or opened.

10. The president of the meeting shall, immediately before the votes are taken show the ballot box empty to such members as may be present so that they may see that it is empty and shall then lock it up, and place a seal upon it in such a manner as to prevent its being opened without breaking such seal.

11. Every member wishing to vote shall be supplied with a ballot paper on which the names of all the candidates and the Panchayats which they represent shall be legibly written in the following form in English and in Tamil:—

BALLOT PAPER.

. . . . . PANCHAYAT UNION COUNCIL.

Names of candidates and the Panchayat which they represent duly nominated for election as chairman or vice-chairman of the panchayat union council.

(1) A (President of X Panchayat)

(2) B (President of Y Panchayat)

President of the Meeting.

The ballot paper shall be signed by the president of the meeting before being handed over to the member.

12. The member shall, on receiving the ballot paper proceed to the voting compartment for the purpose of recording his vote and put a cross mark on the ballot paper against the name of the candidate for whom he wishes to vote. He shall, before quitting the voting compartment, fold up the ballot paper so as to conceal the mark and put the ballot paper so folded up into the ballot box in the presence of the president of the meeting.

13. The president of the meeting shall cause such arrangements to be made as will ensure the secrecy of the ballot and prevent the members who have already voted from having access to the members who are yet to vote.

14. (1) If, owing to illiteracy or blindness or other physical infirmity, a member is unable to read the ballot paper and make a mark thereon, and applies for assistance in doing so, the president of the meeting shall record the vote in the ballot paper in accordance with the wishes of the member and fold it up so as to conceal the vote.

(2) The member shall then himself or with the assistance of the president of the meeting insert the ballot paper into the ballot box.

(3) While acting under this rule the president of the meeting shall observe as much secrecy as is feasible and shall keep a brief record of each such instance but shall not indicate therein the manner in which any vote has been given.

15. After the voting by members is over, the president of the meeting shall open the ballot box in the presence of the members present, take out the ballot papers therefrom and record the number of votes obtained by each candidate in a statement.

16. A ballot paper shall be invalid on which—

(*a*) there is no cross mark; or

(*b*) a cross mark is set opposite the name of more than one candidate or is so placed as to render it doubtful to which candidate it is intended to apply; or

(*c*) a cross mark and some other mark are set opposite the name of the same candidate; or

(*d*) any mark is made by which the member may afterwards be identified.

17. (1) If the number of candidates is two, the candidate who obtains the largest number of votes shall be declared to have been duly elected. In the event of there being an equality of votes between the two candidates, and the addition of one vote to any one of such candidates will entitle him to be declared duly elected, the President of the meeting shall draw lots in the presence of the members and the candidate whose name is first drawn shall be deemed to have secured the additional vote and shall be declared to have been duly elected.

(2) If the number of candidates is three and if anyone of them secures more than one-half of the number of votes, he shall be declared to have been duly elected. If none of them secures more than one-half of the number of votes, the candidate who obtains the smallest number of votes shall be eliminated and a second ballot taken. If there is an equality of votes among all the candidates, the President of the meeting shall draw lots in the presence of the members present and the candidates whose name is first drawn shall be eliminated.

(3) If the number of candidates is more than three and if any of the candidates secures more than one-half of the number of votes, he shall be declared to have been duly elected. If none of the candidates secures more than one-half of the number of votes the first candidate who secures the largest number of votes and the second candidate who secures the next largest number shall be retained and the others eliminated and a second ballot taken. In the event of there being an equality of votes between more than one candidate affecting the determination of which one of them secures the second largest number of votes, the president of the meeting shall draw lots in the presence of the members present and

the candidate whose name is first drawn shall be deemed to have secured the second largest number of votes. The second ballot shall be conducted and the results declared in accordance with the provisions of the said sub-rule (1).

18. Immediately after the meeting, the president of the meeting shall—

(*a*) prepare a record of the proceedings of the meeting and sign it, attesting with his initials every correction made therein; and also permit any member present at the meeting to affix his signature to such record, if he expresses his desire to do so;

(*b*) send a report of the result of the election to the Inspector and to such other officer or authority as may be specified by the Government by general or special order; and

(*c*) publish on the notice board of the office of the panchayat union a notification signed by him stating the name of the person elected as chairman/vice-chairman and also publish the notification in such manner as may be specified by the Government by general or special order.

19. (1) The president of the meeting shall then, make up the ballot papers into a separate packet, seal up the packet and note thereon a description of its contents, the election to which it relates and the date thereof.

(2) These packets shall not be opened and their contents shall not be inspected or produced except under the orders of an election or other competent court.

(3) The packets shall be retained in safe custody in the office of the panchayat union for a year and shall then, unless otherwise directed by the orders of a competent court, be destroyed.

[G.O. No. 1611, Local Administration, dated 27th September 1960.

G.O. No. 2182, Rural Development and Local Administration, dated 2nd August 1962.

G.O. No 1409, Rural Development and Local Administration, dated 21st June 1962.

(Memorandum No. 49348, L.Spl./62-2, dated 30th March 1962).

(G.O. Ms. No. 885, R.D. & L.A., dated 19th April 1963.)]

(G.O. Ms. No. 962, R.D. & L.A., dated 12th April 1966.)

(44) A question has been raised, regarding the procedure to be followed, if two candidates contesting the election for Panchayat Union Chairmanship bear the same name and initials. It is desirable that there should be no room for confusion regarding the identity of the person for whom the votes are being cast. The Government therefore direct that in such cases, the name of the persons contesting the elections and the panchayats which they represent may be written on the ballot paper as shown below :—

(1) V. Raman (President of X Panchayat)

(2) V. Raman (President of Y Panchayat)

2. The Revenue Divisional Officers and Commissioners of all panchayat unions are requested to follow the above instructions.

(Memo. No. 20253—C1/66-2 dated 4th March 1966).

(45) *Procedure for the election of chairman and vice-chairman.*—The most important formalities connected with the election of chairman of a panchayat union council are as follows :—

(i) The meeting for the election of the chairman should be held in the office of the Panchayat Union—*Vide* rule 2. The block development office building, the temporary building which has been constructed or the building taken on rent for purposes of panchayat Union whichever is suitable for holding the meeting may be deemed to be the office of the panchayat union for this purpose. The meeting should be convened by the Revenue Divisional Officer in his capacity as ex-officio Chairman of the panchayat union council *vide* rule 3 (1) (*a*).

(ii) Not less than seven clear days notice of the day and hour of the meeting should be given to the members—*Vide* section 37 (2) of the Act and rule 3 (2). If there is more than one panchayat union council in a revenue division, care should be taken to avoid fixing the same date and time for holding the meeting for the election of the chairman. There must be adequate interval for the Revenue Divisional Officer to go round.

(iii) The meeting for the election of the chairman should be presided over by the Revenue Divisional Officer—*Vide* rule 4 (1) (i).

(iv) Every candidate for election as chairman must be duly nominated in writing and the nomination paper must be signed by two of the members of the panchayat union council as proposer and seconder. The Revenue Divisional Officer should see that the declaration expressing the candidate's willingness to be elected as chairman signed by the candidate and by the proposer and the seconder is handed over to him when the name of any candidate is proposed—*Vide* rule 5.

(v) The name or names of the candidate or candidates proposed and seconded should be read out by the Revenue Divisional Officer as the president of the meeting to the members present at the meeting—*Vide* rule 6. If there are more than one candidate and it becomes necessary to take a ballot the Revenue Divisional Officer has to provide a voting compartment in the place where the meeting is held. He should also place a ballot box for the receipt of the ballot papers in his table in full view of the Revenue Divisional Officer and the members—*Vide* rule 9. Therefore a voting compartment and a ballot box should be kept ready in advance of the meeting.

(vi) Sufficient number of ballot papers should be got prepared in the form laid down in rule 11 and kept ready. It should be in English and in Tamil. The ballot paper should be signed by the Revenue Divisional Officer before being handed over to the member voting at the meeting. The ballot papers should be carefully scrutinised by the Revenue Divisional Officer and a ballot paper which infringes any of the conditions laid down in rule 16 should be invalidated. The Revenue Divisional Officer should personally satisfy himself before invalidating a ballot paper. His action is liable to be questioned in an election court.

(vii) The "second ballot principle" prescribed in Rule 17 needs very careful attention. This is explained in the following paragraphs.

(viii) The result of the election should be published on the notice board of the office of the panchayat union. It should also be published in the *Fort St. George Gazette* and the District Gazette.

Rule 17 of the Election Rules provides for the holding of a second ballot in certain circumstances. The rule is designed to secure that no one can get elected as the chairman of a panchayat union council on the strength of the votes cast by a minority of members present and voting. This result is sought to be achieved by a process of elimination of certain candidates, when none of them secures an absolute majority; and holding a second ballot to choose between those two candidates who get the largest number of votes at the first ballot. The principles laid down in the sub-rules of Rule 17 are explained below :—

Sub-rule (1) *of rule* 17.—This sub-rule is clear. It will cover cases where there is a straight contest between two candidates. The candidate who secures the largest number of votes should be declared elected. If there is a tie between the two, lots should be cast and the person whose name is first drawn should be declared as elected.

Sub-rule (2) *of rule* 17.—This sub-rule introduces the second ballot principle. It will cover cases where there are three candidates. The following illustrations will clearly explain the principle of the rules.

Illustration 1.— Suppose there are 60 members on the council and all of them excercise their franchise and all their votes are found to be in order. The results show that 'A' has secured 35 votes, 'B' 20 votes and 'C' 5 votes. As 'A' has secured more than one-half of the number of votes, he should be declared to have been duly elected.

Illustration 2.— Suppose the results show that 'A' has secured 25 votes 'B' 20 votes and 'C' 15 votes. None of the three candidates has secured more than one-half of the number of votes. Hence 'C' who has obtained the smallest number of votes should be eliminated and a second ballot taken. If 'A' secures 26 votes and both 'B' and 'C' secure 17 votes each, the Revenue Divisional Officer should ascertain by casting lots which among the two candidates, 'B' and 'C' should be eliminated and then a second ballot should be taken. In case all the three candidates secure 20 votes each, the Revenue Divisional Officer, should ascertain by casting lots which of such candidates should be eliminated and then after eliminating one of the three candidates, a second ballot should be conducted.

Note.—Where there is a tie, the-lots determine the candidates to be eliminated *not* the candidate to be chosen for the second ballot contrast note under paragraph 7 below.

Sub-rule (3) *of rule* 17.—The sub-rule will cover cases where there are more than three candidates.

Illustration 1.—Suppose there are four candidates and the total number of valid votes is 60. If 'A' secures 35 votes, 'B' 12 votes, 'C' 10 votes and 'D' 3 votes, 'A' who has secured more than one half of the number of votes should be declared to have been duly elected.

Illustration 2.—Suppose 'A' secures 25 votes 'B' 20 votes 'C' 10 votes, and 'D' 5 votes, none of them having secured more than one-half of the number of votes, 'A' who has secured the largest number of votes and 'B' who has secured the next largest number of votes should be retained; and 'C' and 'D' should be eliminated and a second ballot should be taken.

Illustration 3.—If 'A' has secured 30 votes 'B' and 'C' 12 votes each and and 'D' 6 votes, there is an equality of votes between more than one candidate affecting the determination of which one of them has secured the second largest number of votes. The Revenue Divisional Officer should in such cases draw lots as between the two candidates 'B' and 'C'. The candidate whose name is first drawn should be deemed to have secured the largest number of votes. The second ballot should then be conducted.

Illustration 4.—If there is an equality of votes among all the four candidates the Revenue Divisional Officer should ascertain by casting lots in the presence of the members present which of the two candidates have secured the largest number of votes and the second largest number of votes and then a second ballot should be taken.

Note.—Where there is a tie, the lot determines the candidates to be chosen for the second ballot; *not* the candidates to be eliminated-contrast note under paragraph 6 above.

(Memorandum No. 170027, L.I./60, L.A., dated 1st October 1960.)

(46) ***Whether Vice-Presidents and temporary Presidents may become members of Panchayat union councils constituted for the first time.***—A question has been raised whenthe the vice-presidents and temporary presidents who are holding charge as presidentt under section 34 (1) or section 34 (2) and section 34 (3) respectively of the Madras Panchayats Act, 1958 are eligible to become members of the panchayat union councils constituted for the first time under the Madras Panchayats Act, 1958 and whether they can take part in the election of the chairman and vice-chairman or stand for chairmanship or vice-chairmanship. The word "President" is defined in clause (26) of section 2 of Madras Act XXXV of 1958 to mean the president of a panchayat. Rule 8 of Schedule IV to Madras Act XXXV of 1958 states that the president and the vice-president of a panchayat holding office on the date specified in the notification issued under section 11 (1) shall hold office as such president or vice-president up to the date of expiry of the term of office of member of the panchayat. The word "president" occurring in section 2 (*a*) of Madras Act 17 of 1960 refers only to the president of the panchayat as such and not to the vice-president or temporary president.

Sub-section (1) of section 34 of Madras Act XXXV of 1958 merely states that the vice-president shall exercise the functions of the president in the circumstances specified in it, until a new president assumes office. The sub-section makes it clear that the vice-president does not automatically become the president by virtue of that sub-section and all that it provides for is the exercise by the vice-president of the functions of the president. The status of the temporary president is much less than that of the vice-president, as temporary president is not elected as such by the members of the panchayat. He is only a nominee of an officer of Government. Sub-section (3) of section 34 does not have the effect of conferring the status of the president as such on the temporary president.

In the circumstances stated, neither the vice-president exercising the functions of the president under sub-section (1) of section 34 of Madras Act XXXV of 1958 nor the temporary president, who is merely the nominee of an officer of Government under sub-section (3) of that section can be deemed to be the president for the purposes of section 2 (*a*) of Madras Act 17 of 1960.

(G.O. Ms. No. 1692, L.A., dated 11th October 1960.)

(47) *Eligibility of Chairman to vote at the election of vice-chairman.*—A question has been raised whether the Chairman of a panchayat union council can vote while presiding over a meeting for the election of a vice-chairman. There is no objection to the chairman who is a member of the panchayat union council exercising his vote in the election of a vice-chairman of the panchayat union council.

(G.O. Ms. No. 331, R.D. & L.A., dated 6th February 1961.)

(48) *Eligibility of co-opted members to stand for election as Chairman.*—A question has been raised whether a woman member or a member of a Scheduled Caste co-opted under section 12 (1) of the Madras Panchayats Act, 1958, as a member to the Panchayat Union Council can contest in an election that may be held to fill up a casual vacancy in the office of the Chairman of the Panchayat Union Council.

It has been held that, as co-opted members have all the privileges and rights of elected members, there is no objection to the co-opted women and Scheduled Caste members contesting in an election to fill up a casual vacancy in the office of Chairman of the Panchayat Union Council.

(Memo. No. 184189/C-2/61-1, dated 23rd November 1961.)

(49) *Election of Chairman Quorum, method of service of notice, etc.*—The Government have issued clarifications on the following points :—

(i) Whether it is necessary to insist on a "Quorum" for the meeting to be convened by the Revenue Divisional Officer for the election of chairman of a Panchayat Union Council;

(ii) In case it is not possible to serve the meeting notice personally on a member of the Panchayat Union Council, whether the notice may be affixed in the residence of the said member or by service on an adult male member in the house, the fact being certified by an endorsement in the Election Notice ; and

(iii) Whether a member who proposes or seconds the nomination of another member for election as chairman may allow his name also to be proposed and seconded for the same election by some other members.

Point (*i*).—Rule 2 of the Rules issued in G.O. Ms No. 1611, L.A., dated 27th September 1960 regarding the election of chairman and vice-chairman of Panchayat Union Councils provides that the election of the chairman or vice-chairman shall be held in the office of the Panchayat Union by the members of the Panchayat Union Council at a meeting specially convened for the purpose. As the meeting for the election of a chairman or vice-chairman should be deemed to be a meeting of the Panchayat Union Council convened for the specific purpose of electing a chairman or vice chairman of the Panchayat Union Council, the quorum fixed for the meeting of the Panchayat Union Council in Rule 6 of the Rules regarding the mode of transacting business at meetings of Panchayat Union Councils in Notification No. 10 issued with G.O. Ms. No. 1677, L.A., dated 8th October 1960 will apply in the case of the election of a chairman or vice-chairman of the panchayat union council also.

Point (ii).—There is no specific provision in the Madras Panchayats Act, 1958 or in the rules issued in G.O. Ms. No. 1611, L.A., dated 27th September 1960 regarding the mode of giving notice of the meeting to members. Pending provision of the mode of service in the above rules, the Collector is requested to follow the procedure suggested by him, viz., to serve the notice by affixing it in the residence or by service on an adult male member in the house, the facts being certified by an endorsement in the election notice.

Point (iii).—There is no express prohibition in the rules relating to the election of chairman and vice-chairman of Panchayat Union Councils, prohibiting a person who has proposed or seconded the nomination of another person for the election from standing for election as chairman or vice-chairman.

(Memo. No. 74701/L.Spl.61-2, R.D. & L.A., dated 25th April 1961.)

(50) *Selection of peon to work under Chairman*.—Instructions have been issued in Government Memorandum No. 164207 T. 1/59-6, dated 6th April 1961 that one of the peons working in the panchayat union office shall be allotted to work under the Chairman. The Panchayat Union Commissioners are informed that the chairman of the panchayat union council should be given full discretion in the selection of his peon from among the peons working in the panchayat union office. Any change of peon working under the chairman should be made only with the approval of the Chairman.

(Memo. No. 235421, E. 5/61-1, dated 8th December 1961.)

(51) *Disqualification of members for failure to attend meeting of Panchayat Union Councils*.—A question has been raised whether members of the panchayat union council who fail to attend meetings of the panchayat union council for three consecutive months or three consecutive meetings, if within that period less than three meetings have been held, will, under section 26 (j) of the Madras Panchayats Act, 1958, incur disqualification and cease to hold office as a member of the panchayat union council. Government issue the following clarification in the matter.

2. Under section 2 of the Madras Panchayat Union Councils (Special Provisions for First Constitution) Act, 1960 (Madras Act 17 of 1960) as amended by Madras Act 27 of 1961, the president for the time being, of a panchayat shall be a member of the panchayat union council concerned. Therefore, even if a member of a panchayat union council fails to attend meetings of the panchayat union council as indicated in paragraph 1 above, he will continue to be a member of the panchayat union council so long as he remains to be the president of a panchayat in the union. The provision under section 26 (j) of the Madras Panchayats Act, 1958 should be deemed to have been rendered in operative and of no consequence so long as section 2 of the Madras Panchayat Union Councils (Special Provisions for First Constitution) Act, 1960 (Madras Act 17 of 1960) as amended by Madras Act 27 of 1961, is in force.

3. A question has also been raised whether a member of a panchayat union council can resign his office as the member of the panchayat union council. Government wish to clarify that by virtue of section 2 of Madras Panchayat Union Councils (Special Provisions for First Constitution) Act, 1960 (Madras Act 17 of 1960) as amended by Madras Act 27 of 1961, the resignation of a person of his membership of the panchayat union council will have no effect as long as he holds office as the president of a panchayat in the union.

(Memo. No. 75235, L. Spl./62-4, R.D. & L.A., dated 4th July 1962.)

(52) A question has been raised whether the provision in section 26 (j) of the Madras Panchayats Act, 1958 relating to disqualification of members on account of failure to attend meetings, would really apply to members of Panchayat Union Councils. Under section 12 (1) of the said Act, the Presidents of Panchayats in a Panchayat Union area by virtue of their office as such, are members of that Panchayat Union Council. These ex-officio members of Panchayat Union Council are also subject to the disqualification mentioned in section 26 (j) of the Act. If such a member incurs the disqualification specified in section 26 (j) he will cease to be a member of the Panchayat Union Council, but he will continue to hold office as President of the Panchayat concerned. It is of course open to him to apply to the Panchayat Union Council concerned for restoration under section 27 (2) of the said Act, and till such restoration the Panchayat of which he is the President will go unrepresented in the Panchayat Union Council.

(Memo. No. 9129—C1/65-17, dated 13th September 1966.)

(53) *Sanction of Personal Clerk to Chairman.*–Government permit Panchayat Union Councils to sanction the employment of an additional Lower Division Clerk to work as a Personal Clerk to the Chairman if in the opinion of the Council, provision of such clerical assistance at the cost of the Panchayat Union Funds is necessary and justified. The clerk shall be borne on the Panchayat Union establishment and paid out of the Panchayat Union Funds. He shall form part of the regular establishment of the Panchayat Union and be simillar to the other members of the office staff in matters like disciplinary control, etc. In selecting the individual to be employed as Personal Clerk, from out of the Lower Division Clerks appointed in the office, the Chairman of the Panchayat Union Council shall exercise his choice. Any change in the incumbent of this post should be made only with the approval of the Chairman.

(G.O. Ms. No. 3223, R.D. & L.A., dated 8th December 1961.)

(54) *Headquarters of personal clerk and peon of Chairman.*–The Government in G.O. Ms. No. 3223, R.D. & L.A., dated 8th December 1961 and Memo. No. 235421 E5/61-1, dated 8th December 1961, sanctioned the employment of a Lower Division Clerk to work as a Personal Clerk and a Peon to work under the Chairman. Representations have been made by some of the Chairmen of panchayat Union Councils that the Personal Clerk and the Peon should have their headquarters at the residence of the Chairman. The Commissioners of certain Panchayat Union Councils have also requested instructions as to whether the clerk and the peon should work in the office of the Panchayat Union Council or at the residence of the Chairman. The Government have examined the matter.

As the Chairman is not expected to attend office on all days, most of his office work will have to be transacted at his residence. Instructions have also been issued in G.O. No. 2496, R.D. & L.A., dated 16th November 1962 that all tappals after perusal by Commissioner should be sent to the Chairman for his perusal. The Chairman will therefore very much require the assistance of his Personal Clerk to attend to his duties. It is therefore necessary that the Personal Clerk and the peon should be at the residence of the Chairman. The Government therefore direct that the Headquarters of the Personal Clerk and the Peon to the Chairman shall be the place where the Chairman has his residence.

(G.O. Ms. No. 1166, R.D. & L.A., dated 25th May 1963.)

3. INTERPELLATION OF CHAIRMAN BY THE MEMBERS OF PANCHAYAT UNION COUNCIL.

1. No question shall be asked or answered at a meeting of a panchayat union council as to any matters not connected with the panchayat union and no question shall be asked except as to matters of fact and the answer shall be confined to a statement of facts. Except as thus provided, any question may be asked by any member of the panchayat union council, subject to the conditions and restrictions specified in the following rules.

2. A member of a panchayat union council, who wishes to ask a question shall intimate his intention in writing to the Chairman by giving at least ten clear day's notice ; such notice shall contain a copy of the question he wishes to ask.

3. In order that a question may be admissible, it must satisfy the following conditions, namely :—

(1) it must not publish any name or statement not strictly necessary to make the question intelligible ;

(2) if a question contains a statement, the member asking it must make himself responsible for the accuracy of the statement ;

(3) it must not contain arguments, inferences, ironical expressions or defamatory statements ;

(4) it must not ask for an expression of opinion or the solution of an abstract legal question or of a hypothetical proposition ;

(5) it may not be asked as to the character or conduct of any person except in his official or public capacity ;

(6) it must not be of excessive length ; and

(7) a question once fully answered may not be asked again.

4. The Chairman shall decide on the admissibility of a question and either allow or disallow it before the date fixed for the next meeting for which it may be in time under rule 2. He may disallow any question, if in his opinion, it is an abuse of the right of questioning or where, in his opinion, it cannot be answered consistently with the public interests, and shall disallow any question which, in his opinion contravenes any of these rules ; and in such case, the question shall not be entered in the proceedings of the panchayat union council.

5. Questions allowed by the Chairman shall be entered in the agenda paper for the day and the Chairman shall answer every question so entered if not previously withdrawn by the member putting it in the order in which it stands in the paper, before any other business is entered upon at the meeting :

Provided that the Chairman may, at his discretion, on the ground of public interest answer a question on the agenda paper, even though the question may have been withdrawn.

6. Any member may put a supplementary question for the purpose of further elucidating any matter of fact regarding which an answer has been given :

Provided that the Chairman shall disallow any supplementary question if, in his opinion, it infringes the rules as to the subject-matter of questions :

Provided also that he may decline to answer a supplementary question without notice, in which case it may be put only in the form of a fresh question at a subsequent meeting of the panchayat union council.

7. No discussion shall be permitted in respect of any question or of any answer given to a question asked under these rules.

8. The question asked and the answer given to it shall be entered in the proceedings of the panchayat union council.

9. In these rules " Chairman " includes the person for the time being in charge of the office of the Chairman under sub-sections (1), (2), (4), (5) and (6) of section 37 of the Madras Panchayats Act, 1958.

(G.O. No. 1677, L. A., dated 8th October 1960.)

4. MOVING OF RESOLUTIONS AT MEETINGS OF PANCHAYAT UNION COUNCILS.

1. A member who wishes to move a resolution shall intimate his ntention in writing to the chairman by giving at least ten clear day's notice and such notice shall contain a copy of the resolution which he wishes to move :

Provided that the chairman may allow a resolution with shorter notice than ten days to be entered on the list of business.

2. No resolution shall be admissible which does not comply with the following conditions, namely :—

(a) it shall be clearly and precisely expressed and shall raise a definite issue ; and

(b) it shall not contain arguments, inferences, ironical expressions or defamatory statements, nor shall it refer to the conduct or character of persons except in their official or public capacity.

3. The Chairman shall decide on the admissibility of a resolution and shall disallow any resolution which, in his opinion, contravenes the provisions of the Madras Panchayats Act, 1958, or the rules made thereunder and the decision of the Chairman shall be final :

Provided that if in the opinion of the Chairman a resolution relates to a matter which is unconnected with the administration of a panchayat union, the Chairman shall refer the resolution to the State Government and obtain their orders as to its admissibility.

4. A resolution which has been admitted by the Chairman shall be entered in the list of business in the notice for the meeting.

5. (1) A member in whose name a resolution appears on the list of business shall, when called on, either—

(a) withdraw the resolution, in which case he shall confine himself to a mere statement to that effect ; or

(b) move the resolution.

(2) If the member when called on is absent or proposes to withdraw or is unwilling to move the resolution, or if he has ceased to be member before the meeting, any member present at the meeting may move the resolution ; and if no member moves it, it shall be considered to have been withdrawn.

(3) Every resolution which has been moved shall be seconded ;

6. No speech, except with the permission of the Chairman shall exceed fifteen minutes in duration :

Provided that the mover of a resolution, when moving the same, may speak for not more than thirty minutes.

7. The discussion of a resolution shall be strictly limited to the subject of the resolution.

8. (1) When a resolution is under discussion any member may, subject to rules 2, 3, 6 and 7 move an amendment to such resolution.

(2) Every amendment which has been moved shall be seconded ; otherwise it shall not be discussed.

9. (1) A member who has moved a resolution or an amendment to a resolution shall not withdraw the same except by leave of the Panchayat Union Council.

(2) No discussion shall be permitted on a motion for leave to withdraw except with the permission of the Chairman.

10. (1) When an amendment to any resolution is moved, or when two or more such amendments are moved, the Chairman, shall, before taking the sense of the panchayat union council thereon, state or read to the panchayat union council, the terms of the original motion and of the amendment or amendments proposed.

(2) Ordinarily the Chairman shall put the amendments to the vote in the order in which they have been moved and lastly the original motion, if all the amendments are lost. But it shall be in his discretion in any case to put to the vote the original motion and the amendments in such order as the Chairman thinks fit.

11. When any resolution involving several points has been discussed it shall be in the discretion of the Chairman to divide the resolution into points and put each of such points separately to the vote.

12. In these rules " Chairman " includes the person for the time being in charge of the office of the Chairman under sub-sections (1), (2), (4), (5) or (6) of section 37 of the Madras Panchayats Act, 1958.

(G.O. Ms. No. 1677, L. A., dated 8th October 1960.)

(Memo. No. 21829 4/61, L. Spl., dated 27th November 1961.)

(G.O. Ms. No. 754, R. D. & L. A., dated 3rd April 1963.)

(55) *Moving of resolutions by Members of Legislative Assembly and Members of Legislative Councils.*—Under section 12 (2) of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), M.L.As. and M.L.Cs. are entitled to take part in the proceedings of the Panchayat Union Councils; but not to vote or to be elected as the chairman or vice-chairman of the Panchayat Union Councils. There is no specific provision in the Act restricting the rights of M.L.As. or M.L.Cs. as members of the Panchayat Union Council in moving resolutions, which is part of the proceedings of the Council. In the absence of any express prohibition in this behalf, the Government have considered that M.L.As. and M.L.Cs. can move resolutions in the Council.

(Memo. No. 20493/L2 61-3, R. D. & L. A., dated 3rd April 1961.)

(56) *Exercise of casting vote by Chairman.*—A question has been raised whether the Chairman of a Panchayat Union Council has the right of a casting vote in case the council is divided in its opinion in the matter of co-option of a particular person as a member and there are equal number of votes for and against the co-option of the particular member.

2. In the absence of any specific provision either in the Madras Panchayats Act, 1958, or in the rules issued thereunder, the co-option of members has to be done at a meeting of the Panchayat Union Council concerned and the rules relating to the mode of transacting business at meetings of Panchayat Union Councils issued under the Act should be followed for such co-option. Under rule 5 of the said rules, all questions coming before the council shall be decided by a majority of the members present and voting at the meeting and in every case of equality of votes, the presiding member shall have and exercise a casting vote. The Chairman of a panchayat union council can, therefore, exercise a casting vote in the cases referred to in paragraph 1 above.

(Memo. No. 86648/L.Spl./61-3, R. D. & L. A., dated 6th July 1961.)

(57) *Cancellation of resolution relating to co-option of members.*—The Collectors are informed that a member who is *co-opted* to a panchayat under the provisions of the Madras Panchayats Act, 1958 cannot be said to be a member *elected* to the panchayat. In this view, the proviso to Section 147 (1) of the Act will not stand in the way of the Inspector (Collector) cancelling the resolution of a panchayat regarding the co-option of members.

2. The above clarification will apply also to resolutions of Panchayat Union Councils co-opting members to the Council, in which cases the Additional Development Commissioner, who has been designated as Inspector of Panchayat Union Councils for this purpose, shall be competent to cancel the resolutions under Section 147 (1) of the Act.

(G.O. Ms. No. 1993, R. D. & L. A., dated 10th September 1962.)

5. DEVOLUTION OF CHAIRMAN'S FUNCTIONS.

Where the absence from jurisdiction of the Chairman is within the State of Madras and is on business connected with the Panchayat Union, his functions, except to the extent, if any, to which they have been delegated to the Vice-Chairman, shall not devolve on the said Vice-Chairman.

(G. O. No. 1677, L. A. dated 8th October 1960.)

6. RESIGNATION OF CHAIRMAN, VICE-CHAIRMAN AND MEMBERS OF PANCHAYAT UNION COUNCILS.

1. Any member of a panchayat union council other than the Chairman or any Vice-Chairman of such council may resign his office by giving notice in writing to the Chairman. Such resignation shall, take effect from the date on which it is received by the Chairman.

2. The chairman of a Panchayat Union Council may resign his office by giving notice in writing to the Panchayat Union Council. Such resignation shall take effect from the date on which it is placed before the Panchayat Union Council.

(G.O. No. 1677, L.A., dated 8th October 1960.)

7. AUTHORITY FOR TAKING POSSESSION OF PROPERTIES OF PANCHAYAT UNION COUNCILS FROM OUTGOING CHAIRMAN, ETC.

The prescribed authority for the purposes of sub-section (3) of section 182 of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), shall be the Divisional Panchayat Officer in respect of Panchayat Union Councils having jurisdiction.

(G. O. No. 1677, L.A., dated 8th October 1960.)

8. PAYMENT OF TRAVELLING ALLOWANCE BY PANCHAYAT UNION COUNCILS TO THEIR CHAIRMAN, VICE-CHAIRMAN, MEMBERS AND MEMBERS OF THEIR COMMITTEES.

1. The travelling allowance payable to—

(a) members of panchayat union councils including the Chairman, Vice-Chairman and Chairman-delegate, and

(b) members of standing or other committees of panchayat union councils including the Chairman—shall be governed by the provisions of the Madras Travelling Allowance Rules, as amended from time to time, subject to the modifications and limitations specified in rules 2 to 9.

2. The persons mentioned in clauses (a) and (b) of rule 1, shall for the purpose of determining the rates of travelling allowance to which they are entitled, be divided into three grades as shown below and the persons placed in each grade shall be entitled to the rates of travelling allowance specified against the grade concerned :

Provided that the panchayat union council may in its discretion reduce the rates specified in respect of Grades II and III :—

Grade and designation.	*Daily allowance.*	*Mileage.*	*Railway or steamer journey.*
(1)	(2)	(3)	(4)
Grade I—Chairman and Vice-Chairman of panchayat union council, and M.L.As and M.L.Cs.	5. If the place of halt is not the place of residence or is not within a radius of 5 miles from residence ;	25 Paise by road and 19 Paise by canal.	Single first class fare.
	3. If the place of halt is the place of residence or is within a radius of 5 miles from residence.	Do.	Do.
Grade II—			
Chairman—delegate.	5. If the place of halt is not the place of residence or is not within a radius of 5 miles from residence ;	Do.	Do.
	3. If the place of halt is the place of residence or is within a radius of 5 miles from residence.	Do.	Do.

Grade and designation.	*Daily allowance.*	*Mileage.*	*Railway or steamer journey.*
(1)	(2)	(3)	(4)
Grade III—			
(a) Members of panchayat union councils excluding Chairmen and Vice-chairmen but including temporary Chairmen.	4. If the place of halt is not the place of residence or is not within a radius of 5 miles from residence;	13 Paise by road or canal.	One second-class fare.
(b) Members of standing and other committees, including Chairmen.	2. If the place of halt is the place of residence or is within a radius of 5 miles from residence."	Do.	Do.

NOTE.—The above rates shall be governed by rule 47 of the Madras Travelling Allowance Rules in the same manner as the rates laid down in Annexure I to those rules. The rates of mileage shall be regulated in accordance with rule 27 of those rules.

3. When the persons mentioned in clauses (*a*) and (*b*) of rule 1 perform journeys in the block jeep or any other Government conveyance without charge, and return to headquarters on the same day, their daily allowance shall be calculated as follows :—

(*a*) If the absence from headquarters does not exceed four hours.	Nil.
(*b*) If the absence from headquarters exceeds four hours but does not exceed six hours.	One-third daily allowance.
(*c*) If the absence from headquarters exceeds six hours but does not exceed twelve hours.	Half daily allowance.
(*d*) If the absence from headquarters exceeds twelve hours.	Full daily allowance.

NOTE.—No daily allowance shall be admissible in the case of a person who performs more than one journey on a particular calendar day or within a period of 24 hours under the definition of 'day' in rule 2 (*b*) (ii) of the Madras Travelling Allowance Rules if the period of absence from headquarters in respect of each case of the journeys does not exceed four hours.

4. The total travelling allowance which may be actually drawn in any one year inclusive of the travelling allowance for journeys to attend meetings shall not, without the special sanction of the Collector of the District exceed—

(*a*) Five hundred rupees in the case of the Chairman of panchayat union council ; and

(*b*) three hundred rupees in the case of the Vice-Chairman of a panchayat union council :

Provided that the maximum travelling allowance permissible under clause (*a*) shall not apply in respect of journeys performed within the jurisdiction of the Panchayat Union by the Chairman who is in receipt of a fixed travelling allowance.

5. The travelling allowance drawn in any year—

(a) by the Vice-Chairman of a panchayat union council for the period, if any during which the Chairman's functions devolve on him ; and

(b) by a member of a panchayat union council exercising all or any of the functions of its chairman ; shall be taken into account for the purpose of calculating the maximum travelling allowance permissible to the Chairman of a panchayat union council in such year.

6. Where the chairman of a panchayat union council resides within the jurisdiction of the panchayat union area but at a place different from where the office of the panchayat union is situated, such place of residence shall be treated as the headquarters of such Chairman for the purpose of calculating his travelling allowance.

Explanation.—For the purpose of this rule, 'Chairman' shall include the Vice-Chairman, but shall not include the 'Chairman-delegate' referred to in sub-section (6) of section 37 of the Act.

7. Where the chairman of a panchayat union council resides at a place outside the jurisdiction of the panchayat union area he shall be entitled to draw travelling allowance only for journeys performed within the jurisdiction of the panchayat union.

8. The Chairman, Vice-Chairman, Chairman-delegate or other member of a panchayat union may travel on business connected with the panchayat union to places outside the jurisdiction of the panchayat union and claim travelling allowances for journeys so performed, if such journeys were undertaken, with the previous permission of the panchayat union council.

9. Where a meeting of the panchayat union council or of standing or other committee thereof, or meetings of the panchayat union council and of any such committee or committees or of two or more such committees, is or are held on two or more consecutive days, travelling allowance shall be paid in respect of such meeting or meetings only for one journey to and from the place of meeting notwithstanding that the person concerned may leave such place at the end of each day and return thereto on the succeeding day. But daily allowance shall be paid for other days if otherwise admissible.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)

(G.O. Ms. No. 1024, R. D. & L. A., dated 27th April 1962.)

(G.O. Ms. No. 1204, R. D. & L. A., dated 24th May 1962.)

(G.O. Ms. No. 754, R. D. & L. A., dated 3rd April 1963.)

(G.O. Ms. No. 2401, R.D. & L. A., dated 11th November 1963.)

(58) *Instruction regarding drawing of travelling allowance by Chairman.*—Under rule 3 (since remembered as rule 4) of the rules issued in G.O. Ms. No. 1677, R. D. & L. A., dated 8th October 1960 for the payment of Travelling Allowance by

Panchayat Union Councils to their Chairman, Vice-Chairman, members and members of their committees. the total Travelling Allowance which may be drawn in a year by the Chairman, and the Vice-Chairman of a panchayat union council has been limited to Rs. 500 and Rs. 300 respectively, provided that Travelling Allowance exceeding these limits shall be drawn with the special sanction of the Collector. Under the said rules, the purpose for which Travelling Allowance may be drawn by the Chairman may either be—

(i) to attend the meetings of the council or of its committees, or

(ii) to do anything connected with the performance of the functions or doing the duties of the Panchayat Union Council under the Act. One of the purposes of the journeys for which Travelling Allowance is thus admissible in the case of the Chairman would be for visiting to the Elementary Schools under the management of the Panchayat Union Council.

2. Under Rule 5 (since remembered as rule 6) of the Rules referred to above, the place of residence of the Chairman of a panchayat union council, where such place of residence is different from where the office of the panchayat union is situated, shall be treated as the headquarters of the Chairman for the prupose of calculating his Travelling Allowance. In case the Chairman of a panchayat union council resides in a place outside the jurisdiction of the Panchayat Union of which he is the Chairman, he shall be entitled to draw Travelling Allowance only for journeys performed within the jurisdiction of the Panchayat Union of which he is the Chairman, according to Rule 6 of the rules referred to above.

(G.O. Ms. No. 2901, R .D. & L. A., dated 1st November 1961).

(59) *Visit of Chairman to Panchayat Union Institutions.*—Under the Madras Panchayats Act, 1958 the responsibility for the maintenance of various institutions like Elementary School, Maternity and Child Welfare Centres, Poor houses, Orphanages, Choultries and Public markets classified as Panchayat Union Markets have been vested with the panchayat union. The panchayat union councils have a great responsibility in ensuring that these institutions function properly and that the Panchayat Union Funds set apart for the maintenence of such institutions are utilised for the greatest benefit of the public. In order to achieve these results, it is necessary that the Chairman of the panchayat union council concerned devotes constant attention to these institutions in his jurisdiction and keeps himself fully informed of their day-to-day working through personal visits to the places if necessary. Instructions have been issued separately in G.O. Ms. No. 2901, Rural Development and Local Administration, dated 1st November 1961 regarding the visit of the Panchayat Union Chairman to the Elementary Schools under the management of the panchayat union. The instructions in that Government Order regarding Travelling Allowance will be applicable to the visits to the other institution also.

(Letter No. 217041/L. Spl./61, R.D. & L.A., dated 13th November 1961.)

(60) *Participation of Chairman in Panchayat Functions.*—As regards functions organised by the Panchayats, if the Chairman, panchayat union council participates in any function organised by the panchayats it should be deemed to be in the discharge of " Official duty ".

(Memorandum No. 194919/C2/61-3, dated 31st January 1962.)

(61) *Debit of expenditure on payment of travelling allowance.*—The payment of Travelling Allowance to Chariman, Vice-Chairman and members of the panchayat union councils for their journeys to attend the meetings of the committees like education Committee, General Purposes Committee, etc., should be debited to the relevant head of account under " A. General Account-1. Management—3.—Travelling Allowance of (i) Chairman (ii) Vice-Chairman (iii) Members

(Memorandum No. 103018, R.D., Accts. Spl./61-?, dated 15th June 1962.)

(62) *Special sanction for exceeding maximum limit of travellingallowance.*—Rule 4 of the rules relating to payment of Travelling Allowance by Panchayat Union-Councils, to Chairman, Vice-Chairman and Members issued in Notification No. 9, appended to G.O. Ms. No. 1677, Local Administration, dated 8th October 1960, empowers the Collector to accord special sanction for exceeding the limit of total travelling allowance in any one year prescribed under the rules. Collectors may accord special general sanction enhancing the limit wherever they consider necessary and no amendment of the rule is necessary for this purpose.

(Memorandum No. 192186/L. Spl./62-1, dated 18th October 1962.)

(63) *Payment of fixed travelling allowance to Chairmen of Panchayat Union Councils.*—Chairmen of Panchayat Union Councils are now eligible to draw travelling allowance from the funds of the Panchayat Union Councils concerned at the rates prescribed in the rules issued by the Government for journeys undertaken by them on Panchayat Union business. The Chairmen have to attend meetings of the council at the headquarters at least once a month, besides attending office on other days to dispose of business. They have also been empowered to visit panchayat union elementary schools as well as other aided elementary schools and other institutions like, maternity and child welfare centres, choultries, panchayat union markets, etc.

2. In view of the responsibilities cast on the Chairmen of Panchayat Union Councils, the question whether a conveyance allowance may be allowed to the chairmen as in the case of the chairmen of municipal councils was examined. It has been decided that such an allowance is necessary and desirable in the interests of administration. The Government accordingly permit panchayat union councils to pay out of their funds, a Fixed Travelling Allowance, not exceeding Rs. 100 per mensem, to their chairmen for journeys undertaken within the Panchayat Union *in lieu of* the travelling allowance admissible to them under the rules issued in Notification No. 9, appended to G.O. Ms. No. 1677, L.A., dated the 8th October 1960. In such cases, the maintenance of a vehicle by the Chairman need *not* be insisted upon as a condition necessary for the grant of the Fixed Travelling Allowance. In respect of journeys outside the panchayat union the chairmen may be premitted to draw travelling allowance admissible to them under the rules. The discretion to decide whether the chairmen should be allowed Fixed Travelling Allowance subject to a maximum allowance to Rs. 100 per mensum *in lieu of* Travelling Allowance under the rules or whether he should be allowed Travelling Allowance under the rules is left to the Panchayat Union Councils concerned.

(G.O. Ms. No. 73, R.D. & L.A., dated 8th January 1963.)

9. ELECTION AUTHORITIES.

For all the purposes of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958) (hereinafter in this rule referred to as 'the said Act'), the District Collector, the Revenue Divisional Officer and the Divisional Panchayat Officer in respect of every panchayat constituted under the said Act in the areas within their respective jurisdictions, the District Collector in respect of every panchayat union council constituted under the said Act in the district under his charge, and the Additional Development Commissioner, Madras, in respect of every such panchayat union council in the State, shall be the election authorities.

(G.O. No. 1677, L.A., dated 8th October 1960.)

10. ELECTION OF MEMBERS BY PANCHAYAT UNION COUNCILS IN CERTAIN CASES.

1. The rules made under this Act for the election of vice-chairmen of panchayat union councils shall so for as may be apply in regard to the election of a member of a panchayat union council under sub-section (7) of section 19 of the Madras Panchayats Act, 1958.

2. The person elected by the panchayat union council under the said sub-section shall be a member of the panchayat or the township committee as the case may be in respect of which the ordinary or the casual vacancy has occurred.

(G.O. No. 1677, R.D., & L.A., dated 8th October 1960.)

11. DECISION OF ELECTION DISPUTES RELATING TO PANCHAYAT UNION COUNCILS.

1. (1) Save as otherwise provided, no election held under the Madras Panchayats Act, 1958, whether of a member, chairman or vice-chairman of a panchayat union council shall be called in question except by an election petition presented in accordance with these rules to an election court as defined in sub-rule (2) by any candidate or elector against the candidate who has been declared to have been duly elected (hereinafter called the returned candidate).

(2) The election court shall be—

(i) except in cases falling under clause (ii) in the case of districts other than the Nilgiris, the District Munsif having territorial jurisdiction over the place in which the office of the panchayat union council is situated, or if there is more than one such District Munsif, the Principal District Munsif, and in the case of the Nilgiris district the Subordinate Judge, Ootacamund ; and

(ii) where the Government so direct, whether in respect of panchayat union councils generally or in respect of any class of panchayat union councils or in respect of panchayat union councils in the same district or taluk, such officer or officers of Government as may be designated by the Government in this behalf by name or by virtue of office :

Provided that an election petition may, on application, be transferred—

(*a*) if presented to a District Munsif under clause (i), by the District Judge concerned, to another District Munsif within his jurisdiction ; and

(*b*) if presented to an officer of Government under clause (ii), by the Government to another officer of Government ;

Provided further that where an election petition is transferred to any authority under the foregoing proviso, such authority shall be deemed to be the election court.

(3) A District Munsif, Subordinate Judge or other officer exercising jurisdiction under these rules shall be deemed to exercise such jurisdiction as a PERSONA DESIGNATA and not in his capacity as a Munsif or Judge or other officer of Government, as the case may be.

2. (1) The election petition shall be presented within fifteen days from the date of declaration of the result of the election.

Explanation.—If the office of the election court is closed on the last day of the fifteen days aforesaid, the petition may be presented to the election court on the next following day on which such court is open.

(2) The petition shall contain a statement in concise form of the material facts on which the petitioner relies and the particulars of any corrupt practice which he alleges, and shall, where necessary, be divided into paragraphs numbered consecutively. It shall be signed by the petitioner and verified in the manner prescribed for the verification of pleadings in the Code of Civil Procedure, 1908.

3. The petitioner may, if he so desires, in addition to calling in question the election of the returned candidate claim a declaration that he himself has been duly elected ; in such case, he shall join as respondents to his petition all other candidates who were nominated for the election but had not withdrawn before the polling.

4. (1) At the time of presentation of the petition, the petitioner shall deposit with the election court in cash twenty-five rupees as security for the costs of the same.

(2) If the provisions of sub-rule (1) are not complied with, the election court shall dismiss the petition.

(3) Upon compliance with the provisions of sub-rule (1), the election court shall proceed to inquire into the petition.

5. The election court, shall, as soon as may be, cause a copy of the petition to be served on each respondent and on the Commissioner of the Panchayat Union concerned and the election authority. Copies shall also be affixed to the notice board of the election court and of the office of the Panchayat Union Council. The election court may also call on the petitioner to execute a bond in such amount and with such sureties as it may require for the payment of any further costs. At any time within fourteen days after such publication any other candidate shall be entitled to be joined as a respondent on furnishing similarly such security as may be demanded by the election court.

6. (1) Every election petition shall be enquired into by the election court as nearly as may be in accordance with the procedure applicable under the Code of Civil Procedure, 1908, to the trial of suits.

Provided that it shall only be necessary for the election court to make a memorandum of the substance of the evidence of any witness examined by it.

(2) The election court shall have the powers which are vested in a court under the Code of Civil Procedure, 1908, when trying a suit in respect of the following matters :—

(*a*) discovery and inspection,

(*b*) enforcing the attendance of witnesses, and requiring the deposit of their expenses,

(*c*) compelling the production of documents,

(*d*) examining witnesses on oath,

(*e*) reception of evidence taken on affidavit, and

(*f*) issuing commission for examination of witnesses.

and may summon and examine *suo motu* any person whose evidence appears to it to be material.

7. (1) No election petition shall be withdrawn without the leave of the election court.

(2) If there are more petitioners than one, no application to withdraw a petition shall be made except with the consent of all the petitioners.

(3) When an application for withdrawal is made, notice thereof fixing a date for the hearing of the application shall be given to all other parties to the petition and shall be published in the manner specified in rule 5.

(4) No application for withdrawal shall be granted if the election court is of opinion that such application has been induced by any bargain or consideration which it considers ought not to be allowed.

(5) If the application is granted—

(*a*) the petitioner shall be ordered to pay costs, of the respondent theretofore incurred or such portion thereof as the election court may think fit, and

(*b*) such withdrawal shall be communicated to the commissioner of the panchayat union concerned and the election authority by the election court.

8. (1) Any order made by the election court regarding the costs of the enquiry may be produced—

(i) if the person directed by such order to pay the costs has a place of residence or business elsewhere than in the City of Madras, or the Nilgiris district, before the District Munsif having jurisdiction ;

(ii) if such person has a place of residence or business in the Nilgiris district, before the Court of the Subordinate Judge, Ootacamund ; and

(iii) if such person has a place of residence or business in the City of Madras, before the Court of Small Causes, Madras.

(2) Such court shall execute such order or cause it to be executed in the same manner and by the same procedure as if it was a decree for the payment of money made by itself in a suit.

9. An election petition shall abate on the death of a sole petitioner or of the survivor of several petitioners, and such abatement shall be communicated to the commissioner of the panchayat union concerned and the election authority by the election court.

10. Where at an inquiry into an election petition any candidate, other than a returned candidate, claims the seat for himself, the returned candidate or any other party to the proceedings may give evidence to prove that the election of such candidate would have been void if he had been a returned candidate and a petition had been presented complaining of his election.

11. If in the opinion of the election court—

(*a*) a returned candidate, his agent or any other person with the connivance of such candidate or agent, has committed, or abetted the commission of any election offence falling under Chapter IX-A of the Indian Penal Code, or any law or rule relating to the infringement of the secrecy of an election, or

(*b*) the election of a returned candidate has been procured or induced or the result of the election has been materially affected, by any of the following corrupt practices, namely—

(i) any election offence falling under Chapter IX-A of the Indian Penal Code or any law or rule relating to the infringement of the secrecy of an election when committed by a person who is not a candidate or his agent or a person acting with the connivance of a candidate or his agent ;

(ii) any payment or promise of payment to any person whomsoever on account of the conveyance of any elector to or from any place for the purpose of recording his vote ; and

(iii) the hiring, employment, borrowing or using for the purposes of the election of any boat, vehicle or animal usually kept for letting on hire or for the conveyance of passengers by hire :

Provided that any elector may hire any boat, vehicle or animal or use any boat, vehicle or animal, which is his own property to convey himself to or from the place where the vote is recorded ; or

(*c*) the result of the election has been materially affected by any irregularity in respect of a nomination paper or by the improper reception or refusal of a nomination paper or vote or by any

non-compliance with the provisions of the Act or the rules made thereunder, the election of such returned candidate shall be void :

Provided that if the election court is of opinion that any corrupt practice specified in clause (*b*) of this rule, which does not amount to any form of bribery other than treating as hereinafter explained has been committed and if the election court is further of opinion that the candidate has satisfied the election court that—

(*a*) no corrupt practice was committed at such election by the candidate and that any corrupt practices were committed contrary to the orders and without the sanction or connivance of such candidate ; and

(*b*) such candidate took all reasonable means for preventing the commission of corrupt practices at such election ; and

(*c*) the corrupt practices committed were of a trivial, unimportant and limited character ; and

(*d*) in all other respects the election was free from any corrupt practice on the part of such candidate or any of his agents ; then the election court may find that the election of such candidate is not void.

Explanation.—For the purpose of this rule 'treating' means the incurring in whole, or in part by any person of the expense of giving or providing any food, drink, entertainment or provision to any person with the object, directly or indirectly of inducing him or any other person to vote or refrain from voting or as a reward for having voted or refrained from voting.

12. (1) At the conclusion of the inquiry, the election court shall declare whether the election of the returned candidate is void under rule 11.

(2) If the election court declares the election of the returned candidate void, it shall further pass an order either—

(*a*) declaring that any other party to the petition who has under these rules claimed the seat has been duly elected ; or

(*b*) ordering a fresh election.

(3) The order of the election court under sub-rules (1) and (2) shall be final.

(4) A copy of every order under sub-rule (1) or sub-rule (2) shall be communicated to the commissioner of the panchayat union concerned and the election authority.

13. When an election is declared void under sub-rule (1) of rule 12 and a fresh election is ordered under clause (*b*) of sub-rule (2) of that rule, the seat of the returned candidate shall be deemed to be vacant from the date of the order of the election court and the authority concerned shall forthwith take the necessary steps for holding such fresh election.

14. (1) Notwithstanding anything contained in the foregoing rules, where more than one person claims that he has been elected as the Chairman or Vice-Chairman of the Panchayat Union Council, and the election of none of them has been called in question by an election petition presented to the election court within the time specified in sub-rule (1) of rule 2 or where such election petition has, or election petitions have, been presented but subsequently withdrawn, the election authority may, after such inquiry as he considers necessary—

(*a*) declare one of the claimants to have been duly elected as the chairman or vice-chairman of the panchayat union council, as the case may be, or

(*b*) if he finds that none of the claimants has been duly elected, order a fresh election.

(2) An order passed under clause (*b*) of sub-rule (1) shall be final.

(3) Against an order passed under clause (*a*) of sub-rule (1), an appeal may be preferred by any candidate or elector to the election court as defined by sub-rule (2) of rule 1, within fifteen days of the date of the order.

(4) The provisions of these rules shall, so far as may be, apply to such appeal as if it were an election petition presented under these rules.

(5) An order passed under clause (*a*) of sub-rule (1) shall, subject, to the result of any appeal preferred under sub-rule (3) be final.

15. Notwithstanding anything contained in the foregoing rules where more than one person claims to have been elected as the chairman or vice-chairman of the panchayat union council, and the election of one or more of them has been called in question by an election petition presented in accordance with these rules, the election authority may, after such inquiry as he considers necessary, direct one of the claimants to perform the functions of the chairman or vice-chairman of the panchayat union council as the case may be until orders are passed by the election court on the election petition.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)
(G.O. Ms. No. 754, R.D. & L.A, dated 3rd April 1963.)
(Memo. No. 12513 L. Spl.62–10, dated 12th November 1962.)

12. INFRINGEMENT OF SECRECY OF ELECTIONS.

1. No polling officer, clerk, or other person in attendance at the polling room shall except for a purpose authorized by law, communicate to any person any information showing directly or indirectly for which candidate any voter has voted.

2. A breach of rule 1 shall be punishable with fine which may extend to one hundred rupees.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)

13. REMOVAL OF DISQUALIFICATION OF MEMBERS OF PANCHAYAT UNION COUNCILS HAVING CERTAIN SUBSISTING CONTRACTS.

No member of a panchayat union council shall cease to hold office as such on the ground that he acquires any interest in a subsisting contract made with, or any work being done for the panchayat union council by reason of such member having a share or interest in—

(i) any lease, sale or purchase of immovable property or any agreement for the same ; or

(ii) any agreement for the loan of money or any security for the payment of money only ; or

(iii) any newspaper, in which any advertisement relating to the affairs of the panchayat union council is inserted ; or

(iv) the sale to the panchayat union council of any articles in which he regularly trades, or the purchase from the panchayat union council of any articles to a value in either case not exceeding fifteen hundred rupees in the aggregate in any year during the period of the contract or work.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960).

(G.O. Ms. No. 754, R.D. & L.A., dated 3rd April 1963).

( ) Co-opted women and scheduled caste members will incur the disqualification under section 26 (j) of the Madras Panchayats Act, 1958, if they fail to attend meetings of the Panchayat Union Councils for three consecutive months or three consecutive meetings, if within that period less than three meetings have been held.

Co-opted women and scheduled caste members can resign their office as members of the Panchayat Union Council.

(Memo. No. 34658/L. Spl./63-2, dated 8th March 1963).

14. JUDICIAL AUTHORITY TO DECIDE QUESTIONS OF DISQUALIFICATIONS OF MEMBERS.

The judicial authority to whom applications under sub-section(1) of section 28 of the Madras Panchayats Act, 1958, may be made shall be, in the case of districts other than the Nilgiris, the District Munsif having territorial jurisdiction over the place in which the office of the panchayat union council concerned is situated or if there is more than one such District Munsif the Principal District Munsif, and in the case of the Nilgiris district, the Subordinate Judge, Ootacamund :

Provided that, in the case of districts other than the Nilgiris, the District Judge shall have power to transfer any such application to any other District Munsif in the district.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960).

15. GRANT OF HOLIDAYS BY PANCHAYAT UNION COUNCILS TO INSTITUTIONS UNDER THEIR CONTROL.

The offices and institutions under the control of panchayat union councils shall be permitted to observe only such public and special local holidays as may be sanctioned by the Government from time to time in respect of Government offices and institutions :

Provided that the grant of holidays to educational institutions under the control of panchayat union councils shall be regulated in accordance with Madras Educational Rules :

Provided further that no panchayat union council shall grant to offices and institutions under its control holidays other than those sanctioned to Government offices and institutions without the previous sanction of the Collector.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960).

(G.O. Ms. No. 3162, R.D. & L.A., dated 28th November 1961).

16. POWER OF COMMISSIONER TO CALL FOR INFORMATION ON ANY MATTER, Etc.

1. The Commissioner of a panchayat union may summon any person to attend before him and to give evidence or produce documents, as the case may be, in respect of any question relating to taxation, or inspection, or to the grant of any licence or permission under the provisions of the Madras Panchayats Act, 1958.

2. Whoever fails to obey the summons issued by the Commissioner under rule 1 shall be punishable with fine which may extend to ten rupees.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960).

17. GRANT OF COPIES OF PROCEEDINGS OR RECORDS.

1. A person requiring copies of or extracts from proceedings or records of a panchayat union council shall submit an application (giving his full name and address and as accurate a description of the proceedings or records as possible) to the Commissioner. When the proceedings or records, copies of or extracts from which are applied for, belong to any year prior to the current calendar year, a search fee according to the scale specified below shall be remitted to the panchayat union council as soon as the application has been admitted—

(*a*) for searching the records of any one year for a single document or entry—Fifty naye Paise;

(*b*) for searching the records of every additional year—Twenty-five naye Paise.

Note.—(1) The term "person" includes a member, vice-chairman or chairman of a panchayat union council.

(2) A separate application need not be presented in respect of each proceeding or record of which a copy or extract is required.

(3) Enclosures or annexures to letters, accounts or other documents form part of the documents to which they appertain and shall not be reckoned for purposes of search as separate documents.

2. If the record is not found, the fee paid shall not be refunded, but the applicant shall be furnished with a certificate stating that the document applied for cannot be found.

3. (1) If the record is found and the Commissioner decides to grant copies of or extracts from it, the applicant shall deposit in cash, a fee of nineteen naye Paise for every 175 words or part thereof.

(2) In the case of statements or extracts from registers where figures have to be copied, five figures shall be taken as equivalent to one word.

(3) In the case of maps or plans a reasonable fee shall be fixed by the Commissioner in consultation with the engineering staff in charge of the panchayat union works.

4. The Commissioner shall intimate to the applicant the fees chargeable for the copy of, or extract from the proceedings or record. On receipt of the fee he shall have the copies, extracts or tracings prepared. The copies or extracts shall then be certified by him as true after scrutiny in his office and furnished to the applicant if he appears in person to receive them, or sent by post if the applicant has deposited necessary postage stamps for the purpose.

5. A receipt signed by the Commissioner or any person empowered by him in this behalf shall be furnished to every person depositing search fees or copying fees.

6. If the Commissioner considers the grant of the copy of or extracts from any proceeding or record objectionable, he shall reject the application by an endorsement stating briefly the reasons for doing so.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960).
(G.O. Ms. No. 754, R.D. & L.A., dated 3rd April 1963).

18. MANNER OF PUBLICATION OF NOTIFICATION OR NOTICE.

1. Every notification issued under the Act by the Government or the Inspector shall be published in the *Fort St. George Gazette*.

Explanation.—For purposes of these rules the expression 'the Act' means the Madras Panchayats Act, 1958.

2. Save as otherwise expressly provided in the Act or in the rules made thereunder every notification under the Act other than one issued by the Government or the Inspector shall be published in the official gazette of the district to which such notification applies both in English and in Tamil :

Provided that the Government shall have power to direct that any such notification—

(i) shall be published in the said gazette either in English or in Tamil,

(ii) shall, instead of being published in the said gazette, be published in any other manner specified by them, or

(iii) shall, in addition to being published in the said gazette, be published in such manner as may be specified by them.

3. Whenever a panchayat union council sets apart any place for any purpose or prohibits the doing of anything in any place, the Commissioner shall cause to be put up in such place a notice in Tamil specifying the purpose for which such place has been set apart or the act prohibited in such place.

4. Save as otherwise expressly provided in the Act or in the rules made thereunder, every notice to the public under the Act shall be published—

(*a*) by affixing a copy thereof in some conspicuous place in—

(i) the office of the panchayat union council and also in the office of the panchayat concerned ; and

(ii) the chavadi or chavadies, if any, in the village or town ; and

(*b*) by beat of drum in the village or town.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)
(G.O. Ms. No. 1517, R.D. & L.A., dated 6th July 1962.)
(G.O. Ms. No. 754, R.D. & L.A., dated 3rd April 1963.)

19. USE OF FACSIMILES OF SIGNATURES OF THE COMMISSIONER AND OFFICERS OF PANCHAYAT UNION COUNCILS.

1. Every licence, permission, notice, bill, schedule, summons or other document which is required by the Madras Panchayats Act, 1958, or by any rule, by-law or regulation made under it to bear the signature of the Commissioner or of any officer of a panchayat union council shall be deemed to be properly signed if it bears a facsimile of the signature of the Commissioner or of such officer, as the case may be.

2. Nothing in rule 1 shall be deemed to apply to a cheque drawn upon a panchayat union fund or to any deed of contract entered into by a panchayat union council.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)

20. RESTRICTIONS AND CONTROL ON POWERS OF ENTRY AND INSPECTION.

1. For the purposes of clause (*a*) of sub-section (1) of section 162—

(*a*) no entry shall be made by the Commissioner or any person authorized by him between sunset and sunrise ;

(*b*) no dwelling house, and no part of a public building used as a dwelling place, shall be entered into by the Commissioner or any person authorized by him without the consent of the occupier thereof, unless the said occupier has received at least six hours' previous notice of the intention to make such entry ;

(*c*) sufficient notice shall be given by the Commissioner or any person authorized by him, in every case [even when any premises may otherwise be entered without notice under rule 2 (*b*)], to enable the inmates of any apartment appropriated to women to move to some part of the premises where their privacy may be preserved ;

(*d*) due regard shall be paid by the Commissioner or any person authorized by him, so far as may be compatible with the exigencies of the purpose of the entry, to the social and religious usages of the occupants of the premises.

2. For the purposes of clause (*b*) of sub-section (1) of section 162—

(*a*) the Commissioner or any person authorized by him may enter any premises between sunrise and sunset, and also between sunset and sunrise if it is open to the public, or any industry is being carried on in it, at the time ;

(*b*) if there is reason to believe that any premises is being used for any of the purposes mentioned below without a licence or permission, where the same is required by or under the Act or anything is being done in such premises otherwise than in conformity with the conditions of such licence or permission, the Commissioner or any person authorized by him may at any time by day or night without notice enter such premises for the purpose of satisfying himself whether any provision of law, rules, by-laws or regulations, any condition of a licence or permission or any lawful direction or prohibition is being contravened :—

(i) Tanning hides or skins ;

(ii) manufacturing gun powder or fireworks ;

(iii) brewing beer, manufacturing arrack or other spirit containing alcohol (whether denatured or not) by distillation ; and

(iv) storing any explosive or combustible materials.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)

(Memo. No. 12513/L/Spl. 62-1, dated 12th November 1962.)

21. POWERS OF AUDITORS, INSPECTING AND SUPERINTENDING OFFICERS, ETC.

1. All persons authorized by the Madras Panchayats Act, 1958 or the rules made thereunder, to conduct inquiries and all auditors, inspecting and superintending officers appointed under the said Act, holding any inquiries into matters falling within the scope of their duties shall have for the purpose of holding such inquiries powers—

(i) to summon any person resident within the district whose evidence may appear to them to be necessary for the investigation of any matter under inquiry and also to require the production of any document relevant to the matter under inquiry which may be in the possession or under the control of such person ; and

(ii) to grant to any such person such allowance as is admissible to a witness summoned by a civil court and to pass orders as to the person by whom or the fund out of which the allowance shall be paid.

2. Such summons shall be in writing and authenticated by the signature and the seal, if any, of the officer by whom it is issued.

It shall require the person summoned to appear before the said officer at a stated time and place and shall specify whether his attendance is required for the purpose of giving evidence or to produce a document, or for both purposes ; and any particular document, the production of which is required shall be described in the summons with convenient certainty.

3. The summons shall be served personally on the person summoned, or, if be cannot be found, it may be left for him with some adult members of his family residing with him, or with the head of the revenue village in which he lives.

4. Any person may be summoned to produce a document without being summoned to give evidence ; and any person summoned merely to produce a document shall be deemed to have complied with the summons if he causes such document to be produced, instead of attending personally to produce the same.

5. When the person whose evidence may be required is unable from sickness or infirmity to attend before the officer issuing the summons, or is a person whom by reason of rank or sex it may not be proper to summon, the officer issuing the summons, may, of his own motion or on the application of the party whose evidence is desired, dispense with the appearance of such person, and order him to be examined by a subordinate deputed by such officer for the purpose.

6. Any person who fails to obey a summons issued under these rules shall be punishable with fine which may extend to one hundred rupees.

7. Nothing contained in these rules shall apply to cases for which provision has otherwise been made by or under the Madras Panchayats Act, 1958.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)

22. CONTROL OF THE EMERGENCY POWERS OF INSPECTOR AND COLLECTOR.

Every case in which the powers conferred by section 148 of the Madras Panchayats Act, 1958, are exercised shall—

(i) in case such powers are exercised by the Inspector, be forthwith reported by him to the Government, and

(ii) in case such powers are exercised by the Collector, be forthwith reported by him to the Additional Development Commissioner;

with the reasons in full for the exercise of such powers and a copy of the report shall, at the same time, be sent to the panchayat union council for information.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960).

(G.O. No. 3162, R.D. & L.A., dated 28th November 1961).

23. INFORMATION THAT MAY BE CALLED FOR FROM VILLAGE OFFICERS.

The Commissioner of a panchayat union may, by an order in writing, require the headman or karnam or both of any revenue village comprised within the jurisdiction of the panchayat union council to furnish him with information on any matter falling within the following categories in respect of such village or any part thereof or any person or property therein:—

(1) Particulars of survey number, sub-division, classification, description such as whether the land is dry or wet, extent, assessment and name of the registered holder or occupier or any land within the limits of the panchayat union, available in the village records.

(2) Any other particulars available in the registers and accounts maintained by village officers for the purpose of the administration of the panchayat union.

Provided that the information on a matter falling under category (2) shall be called for through the Tahsildar of the taluk concerned.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)

(G.O. Ms. No. 754, R.D. & L.A., dated 3rd April 1963)

24. PRODUCTION OF DOCUMENTS BY COMMISSIONER.

The Commissioner shall comply with every requisition of the panchayat union council, to produce any document which is in his custody unless in his opinion immediate compliance therewith would be prejudicial to the interests of the panchayat union or of the public, in which case he shall make a declaration in writing to that

effect and shall, if required by the panchayat union council, refer the question to the Additional Development Commissioner or to any officer empowered by the Additional Development Commissioner in this behalf and the decision of such Additional Development Commissioner/Officer shall be final.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)

(G.O. Ms. No. 3162, R.D. & L.A., dated 28th November 1961.)

25. MANNER OF SERVICE OF DOCUMENTS OTHER THAN NOTICES.

When any document other than a notice is required by the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958) or by any rule, by-law, regulation or order made thereunder, to be served on, or sent to, any person, the service of sending thereof may be effected :—

(i) by giving or tendering the said document to such person ; or

(ii) if such person is not found, by leaving such document at his last known place of abode or business, or by giving or tendering the same to some adult member or servant of his family ; or

(iii) if such person does not reside in the village or town as the case may be and his address elsewhere is known to the Commissioner by sending the same to him by registered post ; or

(iv) if none of the means aforesaid be available, by affixing the same in some conspicuous part of such place of abode or business.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)

26. PROCEDURE TO BE FOLLOWED WHERE THERE IS A DIFFERENCE OF OPINION BETWEEN THE COMMISSIONER AND THE MEMBERS OF THE APPOINTMENT COMMITTEE.

No decision of a committee constituted under clause (*a*) of sub-section (1) of section 53 of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958) shall be valid unless at least two members of the committee of whom the Commissioner shall be one, are present and unless both or where all the members are present not less than two of the members present are agreed as to the decision :

Provided that where no such agreement is reached by the committee in a case relating to the appointment to a post, the Commissioner shall refer the matter—

(*a*) to the Director of Public Instruction, if the post is in an educational institution including the post of supervisor of schools.

(b) to the Additional Development Commissioner, if the post is one in respect of which the Additional Development Commissioner has the power to fix or alter the number, designations, grades, salaries, fees or allowances.

(c) to Government in all other cases, and

the appointment shall be made in accordance with the orders of the authority to whom the matter is referred.

(G.O. Ms. No. 261, R.D. & L.A., dated 1st February 1962.)

(64) *Co-option of outsiders to the Appointments Committee.*—Clause (a) of sub-section (1) of section 53 of the Madras Panchayats Act, 1958, provides that there shall be an Appointments Committee for every Panchayat Union and that it shall be composed of the chairman of the panchayat union council, the commissioner and one member elected annually by the Panchayat Union Council. Under sub-section (2) of the above section, Panchayat Union Councils have bee given the power to co-opt as members of any committee appointed under sub-section (1) such number of persons as are not members of the panchayat union council subject to the condition that the number of members so co-opted shall not exceed one-third of the total number of members of the council on the committee.

Although sub-section (2) of section 53 is very general in terms and empowers the Panchayat Union Council to co-opt even outsiders as members of the Appointments Committee also, the intention however, is that the power of co-option conferred by sub-section (2) should apply only to the committees referred to in clause (b) of sub-section (1) of that section, that is, the Education Committee, the General Purposes Committee and other committees referred in clause (b) but not to the Appointments Committee constituted under clause (a). Necessary action will be taken to suitably amend sub-section (2) to bring out this intention clearly. Till the sub-section is so amended, the panchayat union councils are requested to have regard to the position explained above and not to co-opt any person as member of the Appointments Committee.

(G.O. No. 375, R.D. & L.A., dated 9th February 1961.)

(65) *Term of office of elected member of the Appointments Committee.*—Under Section 53 (1) of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), one of the three persons composing the Appointments Committee is a member of the Panchayat Union Council elected *annually* by that council and hence a member so elected can hold office as a member of the Appointments Committee until another member is elected to the Committee in the next year.

(G.O. Ms. No. 767, R.D. & L.A., dated 15th March 1961.)

(66) *Rights of Commissioner as member of Appointments Committee.*—The Commissioner of a Panchayat Union is appointed statutorily as a member of the Appointments Committee constituted under Section 53 (1) of the Madras Panchayats Act, 1958. Hence the prohibition under section 44 (4) of the Act will not apply to the Commissioner in his capacity as a member of the Appointments Committee. He can exercise as a member of the Appointments Committee the same rights and privileges enjoyed by the Chairman and the other member of the Appointments Committee.

(Memo. No. 21494/C1/62-2, dated 27th February 1962.)

(67) *Term of office of elected member of Appointments Committee—Clarification.*—If it is held that a member elected to the Appointments Committee of a Panchayat Union Council would hold office only for a period of one year from the date of his election it would result in the Chairman and the Commissioner functioning as the Appointments Committee without the elected member, when the election for a particular year is not held in time. It is considered desirable to allow the member elected for a particular year to continue to hold office until another is elected rather than to allow two of the three members of the Committee alone to function as the Committee.

(Memo. No. 169076/L. Spl./62-2, dated 22nd October 1962.)

CHAPTER II—BUDGET, ADMINISTRATION REPORT AND AUDIT

27. BUDGET AND ALLOTMENT OF FUNDS IN RESPECT OF PANCHAYAT UNION COUNCILS.

1. The budget of every panchayat union council and an abstract thereof shall be prepared in such form as the Government may from time to time, specify.

2. A working balance of not less than 5 per cent of the estimated receipts (excluding those from endowments, Government grants and debt heads) of the year for which the budget has been prepared, shall be provided for in the budget.

3. Three copies of the budget so prepared shall be submitted by the commissioner of the panchayat union to the Collector through the Revenue Divisional Officer concerned on or before the 30th November preceding the budget year and one copy shall at the same time be furnished to the auditor. The Revenue Divisional Officer shall retain one copy with him and forward the remaining two copies with his remarks to the Collector.

4. No panchayat union council shall authorize any item of expenditure not included in the budget or which is in excess of the budget allotment without indicating the source from which the money required for the proposed expenditure is to be found.

5. The sanctioning of the budget shall not by itself be deemed to authorize the panchayat union council to incur all the expenditure provided for therein; and where the sanction of the Government or of any other authority is required for incurring any expenditure the provision for which has been included in the budget, and such sanction has not been specifically accorded, it shall be the duty of the panchayat union council to obtain such sanction before the expenditure is incurred.

6. The commissioner shall pay prompt attention to the remarks, if any, made by the auditor in regard to expenditure as compared with the budget allotment.

7. All allotments made in the budget shall lapse at the end of the year. Parts of allotments remaining unexpended at the end of the year shall not be reserved for disbursement after the end of the year, nor shall they be appropriated by transfer to deposits or any other head or drawn in advance, in order to avoid lapse.

8. All expenditure during the course of the year shall be regulated in accordance with the allotments made in the budget for the year sanctioned by the panchayat union council with modifications suggested, if any, by the Collector or as modified by the Government under sub-section (3) of section 140 of the Madras Panchayats Act, 1958.

9. (1) Every commissioner shall submit to the Government or such officer as the Government may, under sub-section (1) of section 157 of the Madras Panchayats Act, 1958 authorise to exercise the power vested in the Government by sub-section (5) of section 140 of that Act, a budget for the ensuing financial year showing the income and expenditure relating to the panchayat union (education) fund, on or before the 30th November immediately preceding such financial year and the officer through whom such budget shall be submitted shall be the District Educational Officer concerned and such budget shall be in such form as the Government may, from time to time, specify.

(2) Before passing the budget, it shall be ensured—

(i) that the panchayat union council has made adequate provision for elementary education in the area under its jurisdiction ;

(ii) that the expenditure provided in the budget is within the anticipated income for the panchayat union council for the financial year to which the budget relates and can be incurred without leaving any deficit in its accounts ; and

(iii) that the panchayat union council shall not take into account grants from the Government for which it is not eligible.

(G.O. Ms. No. 261, R.D. & L.A., dated 1st February 1962.)

(68) *Maintenance of separate fund for non-panchayat areas.*—Under the proviso to sub-section (2) of section 11 of the Madras Panchayats Act, 1958, if there is no Panchayat in any part of a Panchayat Union, the Panchayat Union Council shall exercise all the powers including the power of taxation, discharge the duties, perform the functions and be credited with the receipts and debited with the charges of the Panchayat, and the Chairman and the Commissioner of the Panchayat Union Council shall exercise the powers, discharge the duties and perform the functions of the President and the executive authority respectively in such part of the panchayat development block. The Government direct that in such cases, the Panchayat Union Council should maintain a separate fund relating exclusively to the Panchayat into which the receipts specified in section 137 of the Act should be credited. The expenditure from the Panchayat fund should be regulated in accordance with the provisions of the Act (Sections 138, 139, 140, 142 and 143 of the Act) and the rules made thereunder.

(G.O. No. 334, R.D. & L.A., dated 13th February 1963.)

(69) *Investments of funds of Panchayat Union Councils.*—Instructions regarding lodging of panchayat union funds have already been issued in paragraphs 6 and 7 of the " Manual of Instructions for the Maintenance of Accounts of the Panchayat

Unions. The following instructions are issued in regard to the investment of funds of panchayat union council,—

1. A panchayat union council may invest the whole or any portion of the undermentioned earmarked funds in the manner indicated against each in the order of preference indicated therein.

Earmarked fund.	*Manner of investment.*
(1)	(2)
Provident Fund	(1) Madras Government securities and securities guaranteed by the Madras Government as to payment of interest and repayment of capital. (2) Securities issued by the Government of India including Savings Certificates. (3) Post Office Savings Bank deposits (only in in the case of provident fund balances likely to be required for early disbursement).
Endowment Funds	(1) Madras Government securities and securities guaranteed by the Madras Government as to payment of interest and repayment of capital. (2) Securities issued by the Government of India including Savings Certificates.
Unspent Loan Funds	Fixed deposits for periods up to three years in the Madras State Co-operative Bank and Central Co-operative Banks approved by the Registrar of Co-operative Societies for the purpose.

2. No other fund shall be withdrawn from a panchayat union council's treasury account for investment without the special sanction of the Government which will not be given unless there are special and exceptional reasons for giving it.

3. Investments in Madras State Co-operative Bank and Central Co-operative Banks referred to above should be made only with the previous sanction of the Additional Development Commissioner if the amounts proposed for investment in any one of the banks together with the amount, if any, already invested in that bank exceeds Rs. 5,000. Every application to the Additional Development Commissioner for sanction to such investment or reinvestment should be submitted through the Registrar of Co-operative Societies.

4. Panchayat union council investments except in respect of unspent loans funds should be made in Madras Government securities guaranteed by the Madras Government except when there are special reasons for considering that it would be more advantageous to invest in one of the other permissible forms of investment.

5. The Commissioners of Panchayat Unions are informed that the instructions realating to 'Investments' contained in paragraph 122 of the Manual of Instructions for the Maintenance of Account should be strictly followed in regard to the investment of funds of panchayat union councils.

(G.O. No. 420, R.D. & L.A., dated 21st February 1962.)

(70) *Sceruting of Budgets of Panchayat Union.*—(1) The Panchayat Union budgets have to be scrutinised by the Revenue Divisional Officers and the Collectors before they are passed by the Councils. Besides ensuring that adequate provision is made for obligatory functions, the Revenue Divisional Officers and Collectors are expected to guide and advise the Panchayat Unions in the various aspects of physical and financial planning involved in budgetting.

2. The scrutiny of the Panchayat Union budget should be an occasion for evaluation of past achievements, review of current progress and estimation of future needs. Physical and financial aspects of planning have to be correlated. A critical assessment of the present and future financial positions of the Union is also necessary. The Revenue Divisional Officers being the first level superintending officers should also be able to bring to bear their actual knowledge of the Unions on their scrutiny.

3. Keeping these considerations in view, the following instructions should be followed :—

(i) Along with his budget estimates the Panchayat Union Commissioner should invariably submit a financial statement in the form in Annexure I. This statement will show at a glance the position of the General Account and the various components of receipts or expenditure that have resulted in the final surplus or deficit. The basic financial strength of a Union can be immediately assessed from this statement.

(ii) While scrutinising the Panchayat Union budgets, the Revenue Divisional Officers should answer the checkmemorandum in Annexure II and submit a copy of the checkmemorandum also along with the budget to the Collectors.

(iii) The Collectors should scrutinize the budget with reference to the statements in Annexures I and II and also with reference to the checkmemorandum in Annexure III. A copy of the checkmemorandam in Annexures II and III should also be communicated to the Panchayat Union Commissioner when the budget is returned after scrutiny.

4. The Government hope that these forms would facilitate in a greater measure the advice and guidance given by Revenue Divisional Officers and Collectors to Panchayat Unions. They would meet the requirements of a post sanction review. Further questions can be added to the checkmemorandum wherever considered necessary.

5. This procedure shall be followed for the budgets of 1964–65 to be prepared in October-November 1963.

(G.O. No. 582, R.D. & L.A., dated 15th March 1963.)

ANNEXURE I.

GENERAL ACCOUNT.

Receipts under ordinary.

(1)	*Actuals.* 1960–61. (2)	*Actuals.* 1961–62. (2)	*Budget Estimate/ Revised Estimate* 1962–63. (3)	*Budget. Estimate,* 1963–64. (4)
1. Net Local Cess ..		..	..	..
2. Local Cess Surcharge .. and Matching Grant (Rate...............).		..	..	..
3. Local Authorities Finance Acts		..	..	..
4. Local Roads Grant ..		..	.	..
5. Special D.A. Grant to cover up deficit.		..	..	..
6. Net income from remunerative enterprises.		..	..	..
7. Other items (Major items may be specified).		..	..	..
Total ..				

Expenditure under ordinary.

(1)	*Actuals.* 1960–61.	*Actuals.* 1961–62. (2)	*Budget Estimate/ Revised Estimate* 1962–63. (3)	*Budget Estimate* 1963–64. (4)
1. Establishment (including allowances and contingencies)		..	..	..
2. Balance of expenditure on Maternity Centres.		..	..	..
3. On dispensaries ..		..	..	..
4. Communication ..		..	..	..
5. Diversion to Education Account.		..	..	..
6. Diversion to Capital ..		..	..	..
7. Contribution for works and agriculture.		..	..	..
8. Other items (major items may be specified).		..	..	..
Total ..				

Surplus or deficit—

(*a*) Deduct/add outstanding Ways and Means Advance.

(*b*) Add/Deduct amounts pending reimbursement under all accounts.

Net surplus or deficit.

NOTE.—An explanatory note as to how the form should be filled up is enclosed.

Receipts under ordinary.	*Explanatory note.*
7 Other items (major items may be specified).	The following receipts should be taken into account while filling up the column :— I General Taxation—Miscellaneous Revenue. II Management—Receipts other than Special Dearness Allowance Grant. *III Communication — Receipts other than Local Roads Grant. IV Health and Welfare—Receipts other than 2/3 Government Grant for Maternity Centres. VI Investments realised—Receipts under the head. Besides the above items, amount reimbursed towards the expenditure incurred initially from General account should also be taken into account.
Expenditure under ordinary—	
1 Establishment (including allowances and contingencies).	Items of expenditure to be taken into account while filling up the columns: — 1. Expenditure relating to Management other than 4. Rent of building, 5. Repairs to buildings, 6. Law charges—cost paid, 7. Interest on repayment of debt and 8. Repayment of loans.
4 Communication	4. Expenditure incurred on maintenance of roads only.
5 Diversion to Education Account.	5. The amount *permitted* to be transferred from General account to Education—Ordinary to balance the Education budget.
6 Diversion to capital.. ..	The amount to be taken into account under this head should not include diversion of funds from general account to Development works and production accounts.
7 Contribution for Works and Agriculture.	The amount transferred from General account to Development Works and Production accounts.

Expenditure under ordinary—cont.

8 Other items (major items may be specified).

Expenditure under items 4 to 8 under I Management.

Expenditure on all items other than maintenance of roads under Communication.

Expenditure incurred under III Health and Welfare excepting expenditure on Maternity Centres and Dispensaries. Expenditure under V Investments made.

ANNEXURE II.

QUESTIONNAIRE FOR THE CHECK MEMORANDUM TO BE ADOPTED BY THE REVENUE DIVISIONAL OFFICERS.

I. General—

1. Whether the levy of Local Cess Surcharge is made with due regard to the requirements of the Panchayat Union to meet the expenditure on Primary Education and also as a general resource for development.

2. Whether the Panchayat Union has availed of the full benefits of Local Authorities Finance Act.

3. Whether the contributions proposed by the Panchayat Unions towards Development Works have been made after making due provisions for obligatory functions.

II. Adequacy of provision made for obligatory and other functions—

1. Is the provision made for purchase of medicines to dispensaries adequate ? Have indents been placed ?

2. Is the provision made for Health Protection and other welfare schemes adequate ?

3. What is the maximum entitlement of maternity centres for the Union ? How many have been started and are there proposals for starting the balance ? Will the Panchayat Union be in a position to bear the additional expenditure, if any ?

Are the maternity centres opened spread out so as to cover the needs of the entire Panchayat Union area.

4. Local Roads Grant : Total length of the road to be maintained—What is the length maintained in the previous year and the cost ? What is the length proposed for this year ? Are the roads planned for maintenance in the current year the same as those attended to last year or are they different ?

If the Local roads grant is inadequate, is care taken to see that all the roads are covered at least by some sort of cycle system ? Is the cost of maintenance of road reasonable and is the maintenance work proposed of a normal nature or has any special work of a high order been proposed ? [This will be necessary in cases where the Local

Roads Grant is found in excess. It was observed by Deputy Secretary (Accounts) during his visit to Kancheepuram Division that Poonamallee Panchayat Union has taken up work of very high order as the Local Roads Grant was found to be surplus].

5. What are the remunerative enterprises maintained by the Panchayat Union ? Is there scope for increasing income from them by raising the rates suitably or otherwise ? Is there scope for the Panchayat Union applying for loan from Government for setting up further remunerative enterprises ?

6. The sources (and anaicut) to be maintained and the amount of Local Irrigation Grant available. Has the grant eligible to the Union been carefully calculated.

How many sources were maintained in the year and is the cycle system being followed ? (An exhaustive check to be done). Is the cycle system planned ahead ?

7. Village Works Grant : How far has the need for rural water-supply been met under the village works grant ?

How far has the need for Link Roads been met ? What is the item of work that should be given priority with reference to the local conditions ?

(Rural Water-Supply or Link Roads).

Is the provision for the next year calculated correctly ? Is the volume of sanction in consonance with the provision made ? (It should be neither excessive nor insufficient.) What is the average cost of formation of roads in the area and is the provision made in the Budget reasonable ? How far has the need for school buildings been met ? Are the estimates relating to school buildings related to the additional enrolment of pupils ?

8. What is the progress under Agricultural Grant ? Have the provisions in the Agricultural Grant been reviewed with reference to the special and local needs of the Panchayat Union and has a programme been drawn up for full coverage ?

9. Progress in the Industries Programme.

10. Are the estimates relating to Elementary Education related to anticipated enrolment ? Is the anticipation reasonable ? What is the Union's share of the cost on Elementary Education and has necessary provision been made for this purpose ?

11. Are there any outstanding loans due to Government and if so, has provision been made for the repayment of instalments ?

12. If the budget is a deficit one what are the suggestions and recommendations to cover the deficit ?

13. Remarks.

ANNEXURE III.

Name of the Panchayat Union :

District :

Class of Panchayat Union :

Batch :

Population :

Land Revenue :

	Revised Estimate, 1962–63.	Budget Estimate, 1963–64.
	RS.	RS.
I. General Taxation—		
1. What is the total Local Cess		
2. Whether Panchayat Union has worked out the 4/9th of Local Cess to be transferred to Education Account properly.		
3. What is the Local Cess transferred to village panchayats and whether it is not less than 20 nP. per capita.		
4. What is the amount transferred to Town Panchayats.		
5. What is the Net Local Cess		
6. What is the Local Cess Surcharge estimated and the rate of levy.		
7. What is the classification of Block ..		
8. What is the Local Cess Surcharge Matching Grant budgetted for ..		
9. What is the estimated surcharge on entertainment tax and show tax and also the rate of levy.		
10. What is the income from Miscellaneous taxation, etc.		
11. What is the total receipts under General Taxation.		
II. Management—		
1. What is the income estimated under this item.		
2. Whether the Union will be eligible for Special Dearness Allowance Grant and what is the special Dearness allowance budgetted for.		

	Revised Estimate, 1962–63.	Budget Estimate, 1963–64
	RS.	RS.
II. Management—*cont.*		
3. What is the expenditure under Management—		
(1) Establishment		
(2) Contingencies		
(3) Travelling allowance		
(4) Other items		
(5) Repayment of advance to Government.		
Total ..		
4. Whether the above expenditure could be met from the Net Local Cess available and what is the amount required to meet the management expenditure in excess of Net Local Cess.		
5. Whether necessary provision has been made for repayment of ways and means advance.		
6. What is the balance of ways and means advance available with the Union.		
III. Communication—		
1. What is the Local Roads Grant budgetted for and whether it is correctly taken into account.		
2. What is the cost of maintenance of roads in 1961–62.		
3. What is the expenditure estimated on the maintenance of roads.		
4. Whether the Local Roads Grant will be found surplus/deficit for maintenance of roads.		
5. Whether there are any other receipts under this item.		
6. What is the surplus/deficit under communication.		
IV. Health and Welfare—		
1. What is the women and children grant admissible and taken credit of.		
2. Number of Maternity Centres to which Union is eligible.		
3. Number of Centres for which grant is claimed.		
4. What is the expenditure for Maternity Centres.		

	Revised Estimate, 1962–63.	Budget Estimate, 1963–64.
	RS.	RS.
IV. Health and Welfare—*cont.*		
5. What is 2/3rd grant admissible ..		
6. What is the commitment of Panchayat Union on Maternity Centres.		
7. What is expenditure on Health Protection.		
7 (*a*) Expenditure on dispensaries ..		
8. What is the expenditure on women and children programme.		
9. What is total expenditure on Health and Welfare.		
10. What is the surplus/deficit in Health and Welfare.		
V. Remunarative enterprises—		
1. What is the source of income under this item.		
2. What is the income under this item ..		
3. What is the expenditure under this item.		
4. What is the surplus/deficit on this item.		
VI. Investments—		
General—		
What is the net balance under General Account available for transfer to other accounts.—		
(1) General Taxation		
(2) Management		
(3) Communication		
(4) Health and Welfare ..		
(5) Remunerative enterprises ...		
Total ..		
VII. Transfer of funds—		
1. Amount proposed for transfer to capital account.		
2. Amount proposed for transfer to Education Account.		
3. Amount actually needed for the Education Account.		

	Revised Estimate, 1962-63.	Budget Estimate 1963-64.
	RS.	RS.
VII. Transfer of funds—*cont.*		
4. What is the amount proposed for transfer to other works.		
5. Balance available with General Account after transfer.		
6. Opening balance		
Net closing balance ..		
VIII. Capital Account—		
1. What is the grant taken credit of under—		
(i) Link Roads		
(ii) Water-Supply		
(iii) Discretionary works		
2. Whether the grant taken is in accordance with recent instructions.		
3. Whether the contributions due on various categories have been taken into account.		
4. What is the expenditure provided under—		
(1) Link Roads		
(2) Water-Supply Scheme		
5. Total expenditure under capital ..		
6. Total receipts excluding transfer from General Account.		
7. What is the surplus/deficit		
8. What is the school building grant taken credit of.		
9. Whether contribution is estimated ..		
10. Expenditure proposed under this item.		
IX. School Meals Account—		
1. What is the grant taken credit of ..		
2. Whether it is correctly worked out ..		
X. Production Fund Account—		
1. What is the provision made for Agricultural Grant.		
2. Local Irrigation Grant		
3. Khadi Scheme		
4 Rural Arts and Crafts		

	Revised Estimate, 1962–63.	Budjet Estimate, 1963–64.
	RS.	RS.
XI. Education Account—		
1. Whether the grants have been taken credit of correctly in Revised Estimate for 1962–63.		
2. Whether the opening balance for 1962–63 corresponds with the excess grant released during 1960–61 and 1961–62.		
3. What is the amount required to be transferred from General Account to balance Education Account of 1962–63.		
4. Whether the expenditure provided in the Budget Estimate for 1963–64 is sufficient.		
5. Whether grants for 1963–64 have been taken credit properly.		
6. Whether the closing balance for 1963–64 is worked out correctly.		
7. Whether the Union has to be permitted to transfer funds from General Account to Education Account to balance Education expenditure in 1963–64.		
8. What is the grant for Social Education.		
9. What is the expenditure estimated under this head.		
10. What is the surplus/deficit in Education Account.		
11. What is the amount proposed for transfer to the Education Fund Account from General Account to wipe off the deficit.		
XII. General remarks		

(G.O. Ms. No. 582, Rural department and Local Administration, dated 15th March 1963.)

28. PREPARATION AND SUBMISSION OF ADMINISTRATION REPORTS OF PANCHAYAT UNION COUNCILS.

Rules

1. The commissioner of every panchayat union shall as soon as may be after the first day of April in every year prepare a report on the administration of the panchayat union council during the preceding year in the form in Annexure I appended to these rules.

2. The annual report shall be drawn up in two parts, namely (1) the report proper and (2) the statistical enclosures. The report proper shall be divided into parts and each part divided into paragraphs as shown in the abovesaid form. The paragraphs shall be numbered continuously for the whole report and care shall be taken to see that the headings and numbers of the paragraphs correspond with those given in the said form. The statistical enclosures pertaining to each part shall be lettered consecutively for that part as shown in the said form.

3. In each paragraph of the report proper, the commissioner shall deal concisely with the matters referred to under that paragraph in the said form and shall give such explanations as may be necessary for the figures in the statistical enclosure or enclosures pertaining to that paragraph. The commissioner may also refer briefly to any other facts or inferences which he considers relevant to the subject-matter of the paragraph.

4. The report on the administration of the panchayat union council in the form in Annexure I appended to these rules and on the administration of all panchayats in the panchayat union in the form in Annexure II appended to these rules prepared by the Commissioner shall be printed and copies shall be supplied to the members of the panchayat union council before they meet to consider the report. Two copies of the report together with its enclosures shall, along with a copy of the panchayat union council's resolution be submitted to the Collector through the Revenue Divisional Officer not later than the 1st September of the year following that to which the report relates. The report and the resolution of the council thereon shall be kept in places accessible to the public, one such copy being affixed to the notice board of the office of the panchayat union council.

5. The date before which the Collector shall submit the general report referred to in sub-section (3) of section 55 of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), shall be the 1st November.

ANNEXURE I.

(*See* rule 1.)

Administration Report of the for the year

PART I—THE REPORT PROPER.

I. CONSTITUTION AND MANAGEMENT.

(1) *Jurisdiction.*—(i) The area of the panchayat union as on 31st March of the year to which the report relates (in square miles).

(ii) Changes in the jurisdiction of the panchayat union during the year under report, if any.

(iii) Number and names of panchayats comprising the union.

(iv) Total population (according to the latest census figures)—

(*a*) Male.

(*b*) Female.

(*c*) Agricultural population.

2. *Personnel—*(*a*) *The Council.*—

Changes in the total strength, if any.

Number of co-opted Scheduled Caste and/or women members, if any.

(*b*) *Directing officers.*—(i) Chairman—Name of chairman—Date of Election—Panchayat which he represents—No-confidence motions, if any, Travelling allowance drawn, if any.

(ii) Vice-Chairman—Name—Date of Election—Panchayat which he represents—Delegation of powers made by Chairman.

(iii) Commissioner—Name—When appointed, and period in charge.

(iv) Extension Officers—Name—When appointed and the period in charge—(Enclosure—1).

3. *Elections.*—(i) Election disputes.

(ii) Election expenditure—(Enclosures—2).

4. *Meetings.*—(i) Regularity in the holding of meeting—

Attendance of members at meetings—Meetings adjourned for want of quorum.

(ii) Total number of items—(*a*) taken up in Agenda,

(*b*) number disposed of, and

(*c*) number of items adjourned once or more than once with reasons therefor.

(iii) The working of the rules of procedure—(Enclosures—3).

5. *Committees.*—(i) The number of Statutory Committees; and other committees.

(ii) Number of meetings held by each committee.

(iii) Number of meetings adjourned for want of quorum, etc.

(iv) General summary of working of the committees.

(v) Joint committees, if any, and the work done by them.

6. *Management.*—The actual cost of each establishment as compared with the maximum limit prescribed in the rules, if any—Expenditure incurred in connection with the deputation of members and payment of subscriptions made to conferences, etc. A review on the working of the rules relating to punishments and appeals of officers and servants may also be added—Expenditure incurred on printing—suits and expenditure on law charges.

7. *General establishment.*—An 'Establishment List' indicating the staff employed in the Government cadre and in the panchayat union cadre may be appended. Mention may be made regarding inter-union transfers.

II. Communications.

8. *Establishment.*—Engineers and overseers, their qualifications and work—Any special staff employed—Expenditure should be compared with the maximum limit prescribed, if any.

9. ***Roads, bridges, ferries and buildings.***—(*a*) Roads—

(i) Classes and length of roads—

(1) National Highways.

(2) State Highways.

(3) Major District roads.

(4) Other District roads.

(5) Panchayat Union roads.

(6) Panchayat roads.

(ii) Metal used, its suitability, etc.

(iii) Detailed information to be given on the following points :—

(1) Total length of village link roads newly formed.

(2) Respective lengths of dustless surfaced, metalled, earthern roads, etc.

(3) The lengths of roads renewed and patched, repaired, separately out of the total length given at (i) above.

(4) The expenditure on the maintenance of roads, etc., with comparative figures for the last three years.

(5) Whether a programme has been drawn up for metalling unmetalled roads.

(iv) Adequacy (especially in width) of busy through routes. Sufficiency of width and control of encroachments on roads. The condition of roads and remarks of inspecting officers.

(v) Receipts from Local Roads Grant and contribution.

(vi) The amount spent by panchayat union council on maintenance works over and above Local Roads Grants. (Enclosure —4.)

(*b*) *Bridges, casueways and culverts*—(i) Major works, if any—Estimated cost of each, amount spent up to end of previous year, and during year under report, and that yet to be spent. Name also the road and class of road on which each major work is situated.

(ii) Minor works.—Number of bridges, culverts, etc., constructed or improved.

Amount spent on—(*a*) new works, and (*b*) repairs.

(iii) Capital, how raised. (Enclosure—5.)

(*c*) *Ferries.*—Receipts and charges—Rates of fees—Methods of collection—Conveniences afforded.

(*d*) *Panchayat union buildings.*—Any work of importance undertaken in the year including school buildings undertaken under Village Works Programme, number completed and contribution realised, etc.

10. *Choultries and water-sheds.*—(i) New choultries brought into existence and choultries abandoned—Classes accommodated in choultries.

(ii) Gross cost of their maintenance—Net cost of their maintenance.

Endowments, if any, for choultries and water-sheds; their condition.

Cost of free feeding, if any and number of persons fed. (Enclosure—6.)

11. *Tools, plant and stores.*—(i) Total ordinary expenditure on tools, plant and stores.

The proportion of such expenditure to the total expenditure on communications excluding lighting.

(ii) Capital expenditure in the year—Purchase of lorries, etc.

(iii) Jeep—Expenditure on petrol, repair and maintenance.

12. *Lighting.*—Increase or decrease in number of lights, ordinary and high power, and cost of lighting done by panchayat union council.

Special schemes for lighting, such as electric installation. (Enclosure—7.)

III. Education.

Elementary Education.

13. *Adequacy of education facilities.*—(i) Number of children, of school-going age, i.e., age group 6–11 and 11–14 under each sex, number actually attending schools under each sex and the number yet to be provided for under each sex—Percentage of the children actually attending school to the total number of school-going age children—Percentage for each sex separately and the percentage for the combined total.

Number of pupils in Standards I to V at the beginning of the year.

Number of pupils in Standards VI to VIII at the beginning of the year.

Number of pupils enrolled during the year, Standards VI to VIII.

Percentage of children attending school to the total number of the school-going age at the end of the year.

(ii) Number of elementary schools (including higher elementary schools) in the Union at the beginning of the year. Out of the above, how many are panchayat union schools and how many are aided schools?

Number of higher elementary schools alone in the union at the beginning of the year. Out of the above, how many are panchayat union schools and how many are aided schools?

Number of new schools opened (including higher elementary) during the year. Out of the above, how many are panchayat union schools and how many are aided schools?

Number of higher elementary schools alone opened during the year. Out of the above, how many are panchayat union schools and how many are aided schools?

Particulars regarding new school places created with reference to additional enrolment.

(iii) Number of teachers (both Secondary Grade and others) teaching classes I to V at the beginning of the year. Out of the above, how many are in panchayat union schools and how many are in aided schools?

Number of teachers teaching in classes VI to VIII at the beginning of the year. Out of the above, how many are in panchayat union schools and how many are in aided schools?

Number of Secondary Grade teachers teaching classes I to V at the beginning of the year. Out of the above, how many are in panchayat union schools and how many are in aided schools?

Number of teachers newly recruited for classes I to V during the year. How many in panchayat union schools and how many in aided schools?

Number of teachers newly recruited for classes VI to VIII during the year. How many in panchayat union schools and how many in aided schools?

(iv) Total monthly salary bill of the teachers for teaching classes I to V. Average for the year.

Total monthly salary bill of the teachers for teaching classes VI to VIII. Average for the year.

Total monthly salary bill of the school teachers of all classes (average for the year).

Monthly cost *per pupil* in classes I to V at the beginning of the year and at the close of the year.

Monthly cost *per teacher* in classes I to V at the beginning of the year and at the close of the year.

Monthly cost *per pupil* in classes VI to VIII at the beginning and at the close of the year.

Monthly cost *per teacher* in clases VI to VIII at the beginning and at the close of the year.

Monthly *per capita* cost on elementary education for the panchayat union as whole at the beginning, and at the close of the year.

The above particulars should be given in the form of a *pro forma.*

(v) Information regarding the introduction and working of compulsory education scheme.

(vi) Report on the medical inspection of schools.

(vii) Provision made for backward classes. (Enclosures 8 to 11.)

14. *Staff.*—Proportion of trained teachers in panchayat union schools to the strength of teachers in panchayat union schools.

The conditions of their service salaries and efficiency. Steps taken to train untrained teachers, stipends paid to them and their entertainment in panchayat union schools.

(Enclosure 12.)

15. *Accommodation and equipment.*—Cost of maintenance per building owned by the Panchayat Union Council compared with the rent per building hired by the Council.

Adequacy of air, light and playground.

(Enclosure 13.)

16. *The sharing pattern of expenditure* on Elementary Education with reference to orders in G.O. Ms. No. 2427, Rural Development and Local Administration, dated 8th November 1962, as clarified from time to time.

	RS.
Anticipated expenditure on Elementary Education under '*Ordinary*' excluding Social Education Education for the year under report	
Deduct— Special Dearness Allowance Grant	
Balance ...	
Deduct— Supplementary Education Grant at 18 per cent of the balance	
Balance ...	
Deduct— I Slab of expenditure to be sanctioned as Land Revenue Assignment with reference to section 118 of the Madras Panchayats Act, 1958	
Balance ...	
Deduct— Second and subsequent slab of expenditure ...	
Government share with reference to the classification of the block	
Balance ...	
Deduct— Expenditure to be met from 4/9th Local Cess.	
Balance ...	
Panchayat Union's share to be met from General Funds	

IV. Health and Welfare.

(a) Medical relief

17. *Adequacy.*—(i) Number and names of medical institutions in the Panchayat Union area. Any taluk headquarters institutions.

(ii) Staff in Panchayat Union institutions.

(iii) Special arrangements for women and children, if any.

18. *Patients.*—Number of patients treated in each institution, and the expenditure incurred per patient. (Enclosure 14.)

19. *Accommodation and equipment.*—(i) Character and suitability of buildings. State what steps were taken for equipping dispensaries with emergency wards, where necessary.

(ii) Adequacy of equipment, subordinate staff.
(iii) Remarks of inspecting officers.
(iv) Capital expenditure and how it was financed.

(b) Preventive medicine.

20. *Organisation and staff.*—Health Inspectors—Their cost.

Propaganda—Voluntary work done—Health and Welfare Organisation.

National Health and Baby Week Celebrations.

21. *Birth-rate, maternity relief and Family-Planning.*—(i) Birth registration and Birth-rate. Explain any anomalies.

(ii) Number working and efficiency of midwives and maternity assistants—
(1) Panchayat Union.
(2) Others.

(iii) Percentage of recorded births attended by qualified midwives.

(iv) Steps taken by Panchayat Union Council to improve quality of work done by thais.

(v) Infant mortality, voluntary associations, viz., Health and Welfare Association, Baby Nursing Home, etc., Propaganda, the framing and working of bye-laws, Health Visitors—their training and work.

(vi) Maternity and child-welfare centres—Numbers of centres to which the union is entitled to at the rate of one for 10,000 population. Number at the beginning of the year, number opened during the year, and the number at the end of the year. Nature of work done at each centre.

(Enclosure 15.)

(vii) Family-planning—Advice and service rendered and the number of institutions where facilities are provided.

Number of persons who have undergone operations (males and females, separately) during the year.

Number of panchayats where ' Pioneer sterlisation ' has been completed.

22. *Death-rate, Epidemic and Endemic Diseases.*—(i) Note variations from figures for previous year and average of previous quinquennium and causes of variations.

(ii) The rate per mile of deaths from (*a*) fevers, (*b*) diarrhoea and dysentery and (*c*) respiratory diseases should be worked out and compared with the rates for the State given in Director of Public Health's latest annual report. The steps taken to trace out the causes of rates above the average should be stated.

(iii) Sources of cholera infection and preventive measures taken.

(iv) Preventive measures taken in regard to smallpox.

Vaccination, number of vaccinators, number of successful (Primary and Secondary) cases vaccinated.

Number of successful revaccinations. Steps taken to encourage revaccination.

(v) Sources of plague infection, if any, and centres of highest incidence.

Preventive measures (*a*) seasonal and (*b*) permanent measures taken in regard to plague.

(vi) Steps taken to ascertain places of highest incidence of malaria, to trace out sources of infection and eradicate them.

(vii) Incidence and treatment of hookworm. Results obtained.

(viii) Bye-laws and their working. (Enclosures 16 and 17.)

23. *Sanitation*—(*a*) *Food adulteration, etc.*—(i) Steps taken to control food adulteration by means of licensing of hotels, food supplies, sweet-meat shops, etc. Whether the Food Adulteration Act has been extended to the area, if so, the action taken under the Act to ensure purity of food.

(ii) Conditions of licence and their enforcement.

(iii) The working of bye-laws.

(*b*) *Dangerous and offensive trades.*—(i) Steps taken to locate dangerous and offensive trades with reference to density of population, convenience of the communities concerned.

(ii) Licences—Conditions of licence.

(iii) Bye-laws.

(c) *Fairs and festivals.*—(i) Principal fairs and festivals controlled by panchayat union council and dates of such festivals; estimated number of persons attending from outside, character of special arrangements made for the health and comfort of such persons.

(ii) Joint committees, their constitution and work and co-operation of temple authorities, if any.

Cost of special arrangements.

(iii) Receipts from—

(1) pilgrim tax,
(2) fees,
(3) contribution,
(4) Government grants and
(5) the net cost of the arrangements made.

(iv) The results of the arrangements made; public health during the fair or festival.

24. *Water-supply.*—Total number of villages and hamlets supplied with pipe or protected water-supply scheme—Nature of installation and extent of service—Total number of villages and hamlets served by well-water and over-head tanks—Number at the beginning of the year, number dug or constructed during the year, number at the end of the year—The expenditure incurred—Number of works on full grant basis—A comparison may be made regarding the number of works completed in the year to the number of works pending execution—Other sources of water-supply.

25. *Veterinary relief.*

26. *Drainage.*

(c) Public Health (Miscellaneous).

27. *Public Health and Safety (Miscellaneous).*—Measures taken for fire protection.

Prevention of rabies, destruction of stray dogs, etc.

28. *Social Education Programme.*—Particulars of implementation of the Model Programme communicated with G.O. No. 300, Rural Development and Local Administration, dated 6th February 1962.

Women and Children Welfare.

Number of Mather Sangams at the beginning of year.

Number opened during the year.

Number at the end of the year.

Particulars of grants drawn.

Percentage of expenditure against grant.

Particulars of special or important activity undertaken.

V. Remuneration enterprises.

29. *General.*—Examination of the possibility of development of enterprises.

30. *Markets.*—(i) Panchayat Union markets and Panchayat markets. Number Weekly and daily.

(ii) Receipts and charges. How the surplus, if any, is utilised.

(iii) Improvements needed; possibilities of development, future policy.

(iv) Private markets; number; estimated receipt of licence fees realised. Enforcement of conditions of licence.

(Enclosure 18.)

(v) Factories and Industries—Control exercised.

31. *Tree-planting and parks.*

32. *Land Development.*—(i) Road side stalls.

(ii) Encroachments—

(*a*) Number inspected by Commissioner.

(*b*) Number disposed of under the following categories—licensed, leased, ignored, assigned and evicted.

VI. Land utilisation and irrigation.

33. *Extent of land, cultivated area, etc.*—

(i) Extent of land—

(*a*) Wet.

(*b*) Dry.

(ii) Net cultivated area—

(*a*) Wet.

(*b*) Dry.

(iii) Area cultivated more than once—

(*a*) Wet.

(*b*) Dry.

(iv) Net irrigated area.

(v) Area irrigated more than once.

(vi) Source or irrigation—

(a) Wells.

(*b*) Tanks.

(*c*) Channels (length in miles).

(*d*) Others.

(vii) Number of tanks vested.

(viii) Number repaired.

(ix) Amount spent.

(x) Execution of kudimaramat—Wet—Acreage benefitted.

(xi) Total amount of Local Irrigation Grant.

(xii) Adequacy.

(xiii) Amount spent over and above the grant.

(xiv) Local irrigation fees levied and collected.

(xv) Amount of excess kudimaramath grant sanctioned by Government—

(i) To Panchayats.

(ii) To Panchayats Unions.

(xvi) Number of sources taken up for kudimaramath, number completed and acreage covered. Amount of kudimaramath fees levied by panchayats.

VII. Schemes under Agricultural Grant.

34. (i) Physical and financial achievements during the year under matching and non-matching grants.

(ii) Percentage against total provision available under Panchayat Development Schematic Budget.

(iii) Whether essential items fully provided for and actually implemented.

VIII. Financial Position

35. (1) *General.*—(i) Land Revenue.

(ii) Rate of local cess surcharge.

(iii) Rate of surcharge on Entertainment and Show taxes.

(iv) Rate of local irrigation fees (section 85 of the Madras Panchayats Act, 1958).

(2) The opening and closing balances and the magnitude of the total receipts and expenditure during the year as per the consolidation Form No. 1 prescribed in G.O. Ms. No. 573, Rural Development and Local Administration, dated 14th March 1963.

(3) Balances pertaining to Remunerative Enterprises, Government grants and loans due by the Union.

(4) Ways and means position during the year.

36. *Ordinary resources.*—(i) Receipt and Expenditure on all accounts as per the consolidation Form Nos. II and III indicated in G.O. Ms. No. 573, Rural Development and Local Administration, dated 14th March 1963.

(ii) Receipts and Expenditure under General account ordinary in the *pro forma* prescribed in G.O. Ms. No. 582, Rural Development and Local Administration, dated 15th March 1963.

37. *Capital Expenditure—Total expenditure on capital works.*—

(i) On development works entrusted—

(*a*) link roads,

(*b*) rural water-supply schemes, and

(*c*) school buildings.

(ii) On other items.

(iii) Government grant received on the development works referred to in item (i) above and the contribution realised in respect of those works.

(iv) The percentage of Government grant earned on the development works with reference to allocations available under Schematic Budget.

(v) Amount of expenditure met from loans.

38. *Debt.*—Debt at beginning of year, incurred during year, repaid during year and balance at close of year.

Distinguish between debt incurred for developing revenue-yielding assets and other debts.

Total amount paid by way of interest on debt, on account of the arrears of previous year and for the year under report.

39. *Investments.*

40. *Audit.*—Examiner's inspection remarks, if any. (Enclosures 19 and 20.)

41. *General remarks.*—Reference to visit of distinguished persons. Notable activities of the Panchayat Union Council during the year.

ADMINISTRATION REPORT OF PANCHAYAT UNION COUNCILS.

SUMMARY.

I. *Constitution and Management.*

1 Jurisdiction.

2 Personnel—
(a) The Council.
(b) Directing officers.

3 Elections.

4 Meetings.

5 Committees.

6 Management.

7 General Establishment.

II. *Communications*

8 Establishment.

9 Roads, bridges, ferries and buildings—
(a) Roads.
(b) Bridges, causeways and culverts.
(c) Ferries.
(d) Panchayat Union buildings.

10 Choultries and water-sheds.

11 Tools, plant and stores.

12 Lighting.

III. *Education—Elementary Education.*

13 Adequacy of education facilities.

14 Staff.

15 Accommodation and equipment.

16 Sharing pattern of expenditure.

IV. *Health and Welfare.*

(A) Medical Relief.

17 Adequacy.

18 Patients.

19 Accommodation and equipment.

(B) Preventive Medicine.

20 Organisation and staff.

21 Birth-rate, maternity relief and family planning.

22 Death-rate, epidemic and endemic diseases.

23 Sanitation—
(*a*) Food adulteration, etc.
(*b*) Dangerous and offensive trades.
(*c*) Fairs and festival.

24 Water-supply.

25 Veterinary relief.

26 Drainage.

(C) Public Health—Miscellaneous.

27 Public health and safety.

28 Social education programme.

V. *Remunerative Enterprises.*

29 General.

30 Markets.

31 Tree-planting and parks.

32 Land development.

VI. *Land Utilisation and Irrigation.*

33 Extent of land, cultivated area, etc.

34 Schemes under Agricultural grant—
(i) Physical and financial achievements during the year.
(ii) Percentage against total provision available under Panchayat Develapment Schematic Budget.

Financial position.

35 General.

36 Ordinary Resources.

37 Capital Expenditure.

38 Debt.

39 Investments.

40 Audit.

41 Assets and liabilities.

42 General remarks.

PART II—STATISTICAL ENCLOSURES.

General Instructions.

1. Financial figures should be rounded off to the nearest rupee.

2. Annual figures, where they have to be given for more than one year should be entered in descending order, the latest year first and the earliest year last.

3. Figures for the years, other than that under report, should be written in red ink.

4. Where the printed form is found insufficient, additional sheets neatly ruled should be attached.

1. PERSONNEL.

Year.	Population (last Census).	Actual strength on 31st March 19 .					Total
		Scheduled castes.		Women.		Others.	
		Elected.	Co-opted.	Elected.	Co-opted.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

2. ELECTIONS.

Year.	Total number of Elections.	Number of non-contested Elections.	Number of vacancies involved.	Number of candidates.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)

3. Meetings.

Year.	Number of meetings.			Average percentage of members present at each meeting to the sanctioned strength.
	Convened.	Adjourned for want of quorum.	Adjourned for want of time or other reasons.	
(1)	(2)	(3)	(4)	(5)
196 .				
196 .				

4. Roads.

(i) *Formation of village link roads.*

Names of new roads.	Number of village connected.	Milage.	Cost of formation	Type of road.	Average cost of formation per mile.	Total expenditure.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Government Grant.	Contribution from			Total number of roads including new roads.	Remarks.
	Panchayat Union.	Panchayats.	Public.		
(8)	(9)	(10)	(11)	(12)	(13)

(ii) *Maintenance of Panchayat Union Roads.*

Local roads grant sanctioned.	Number of roads.	Total length.	Length maintained during the year.	Type of maintenance.	Cost of maintenance.
(1)	(2)	(3)	(4)	(5)	(6)

Average cost per mile.	Special improvements, if any taken.	Whether the Local roads grant is surplus or deficit.	Whether any work of capital nature not exceeding Rs. 10,000 taken up.
(7)	(8)	(9)	(10)

(iii) *Expenditure during the Year.*

New construction.			
Concrete.	Bituminous tarred.	Water-bond macadam and pavements with brick and stones.	Any other type.
(1)	(2)	(3)	(4)

(iv) *Maintenance.*

Maintenance.					
Concrete.	Bituminous or tarred	Water-bond macadum and pavements with brick and stones.	Any other types.	Total cost of maintenance [columns (5) to (8).]	Cost of maintenance per mile.
(5)	(6)	(7)	(8)	(9)	(10)

NOTE.—In expenditure on different types of roads cannot be separated approximate figures may be indicated.

5. Bridges and culverts.

Amount spent on construction or improvements.				Amount met from.			
Year.	Bridges and causeways.	Culverts	Total.	Endowments and contributions.	Government grants.	Loans.	General account.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

6. Choultries.

Year.	Number.	Receipts.	Charges.	
			Ordinary.	Capital.
(1)	(2)	(3)	(4)	(5)

7. Lighting.

Year.	Number of lights.				
	Ordinary.	High power.	Electric.	Total.	Per mile of road.
(1)	(2)	(3)	(4)	(5)	(6)

Total of lighting.			Cost per light.		
Ordinary.	High power.	Electric.	Ordinary.	High power.	Electric.
(7)	(8)	(9)	(10)	(11)	(12)

8. ADEQUACY—ALL SCHOOLS.

Year.	Total number of children of School-age in all schools. Panchayat Union Schools.	Aided.	Total.
(1)	(2)	(3)	(4)

Estimated number of children of school-age.	Estimated number of children of school-age unprovided for.	Percentage of column (6) to column (5).	Number of schools per mille of total population.
(5)	(6)	(7)	(8)

NOTE.—The figure in column (2) should include the number of children studying in the elementary school attached to training and other special schools.

9.—NUMBER AND STRENGTH OF PANCHAYAT UNION ELEMENTARY SCHOOLS.

Year.	Number of schools. Teaching above class IV.	Teaching up to class IV.	Not teaching up to class IV.	Strength on 31st March. Boys.	Girls.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Average daily attendance.	Percentage of average daily attendance to total strength.	Percentage of increase in strength. Boys.	Girls.
(8)	(9)	(10)	(11)

10. Panchayat Union Elementary School—Boys by Classes.

Year.	First Standard.		Second Standard.		Third Standard.	
	Number.	Percentage.	Number.	Percentage.	Number.	Percentage.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Fourth Standard.		Standards above Fourth.	
Number.	Percentage.	Number.	Percentage.
(8)	(9)	(10)	(11)

In columns (2), (4), (6), (8) and (10), the strength on 31st March of the year should be given.

11. Panchayat Union Elementary Schools—Girls by Classes.

Year.	First Standard.		Second Standard.		Third Standard.	
	Number.	Percentage.	Number.	Percentage.	Number.	Percentage.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Fourth Standard.		Standards above Fourth.	
Number.	Percentage.	Number.	Percentage.
(8)	(9)	(10)	(11)

See footnote to Statement 10.

12. PANCHAYAT UNION ELEMENTARY SCHOOL—STAFF.

Year.	Number of trained teachers.	Number of untrained teachers.	Total.	Total salary paid.	Average salary per teacher.	Number of pupils per teacher.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

13. PANCHAYAT UNION ELEMENTARY SCHOOLS—BUILDINGS.

Year.	Number of Panchayat Union Schools.	School buildings.				Cost of construction of the schools at column (4).	Rent paid for column (5).	The number of school building work under progress may be indicated.	Total expenditure on construction of school buildings during the year.	Government grant sanctioned.
		Owned by Panchayat Union Council.	Constructed during the year.	Rented.	Maintenance charges on column (3).					
(1)	(2)	(3).	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

14. Public Health—Adequacy.

Year.	Number of dispensaries.			Number treated in Panchayat Union Institutions.			
	Panchayat Union.	Government.	Others.	In-patients.	Out-patients,	Total.	Daily average treated.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Daily average attendance.	Net cost (ordinary of Panchayat Union).	Cost per Patient.
(9)	(10)	(11)
	RS. NP.	RS. NP.

15. Birth-rate and Maternity Relief.

Year.	Total number of births registered.	Rate per mille of population.	Number of births estimated on the State average birth-rate.	Number of qualified midwives.	
				Panchayat Union.	Other qualified.
(1)	(2)	(3)	(4)	(5)	(6)

Total number of births attended by qualified midwives.			Outturn per Panchayat Union midwife.
Panchayat Union.	Other qualified.	Total.	
(7)	(8)	(9)	(10)

Percentage of births in column (9) to births in		Infantile Mortality per mille of births according to		Deaths from Child-birth.
Column (2).	Column (4).	Column (2).	Column (4).	
(11)	(12)	(13)	(14)	(15)

16. DEATH-RATE AND EPIDEMICS.

Year.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery.
(1)	(2)	(3)	(4)	(5)	(6)

Respiratory diseases.	Influenza.	Rabies.	All other causes.	Total.	Death-rate per mille (all causes).
(7)	(8)	(9)	(10)	(11)	(12)

17. VACCINATION.

Years.	Number of vaccinators.	Number of vaccinations.			Successful.		
		Primary and Secondary.	Re-vaccinations.	Total.	Primary and Secondary.	Re-vaccinations.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Number of persons successfully vaccinated per 1,000 of the population.	Deaths from small-pox.		
	Children under one year.	Children between one and ten years.	Above ten years.
(9)	(10)	(11)	(12)

18. MARKETS.

Year.	Daily (Panchayat Union). Ordinary. Number.	Ordinary. Receipts.	Ordinary. Charges.	Capital. Receipts.	Capital. Charges.
(1)	(2)	(3)	(4)	(5)	(6)
		RS. NP.	RS. NP.	RS. NP.	RS. NP.

Number.	Weekly (Panchayat Union). Ordinary. Receipts.	Ordinary. Charges.	Capital. Receipts.	Capital. Charges.
(7)	(8)	(9)	(10)	(11)
	RS. NP.	RS. NP.	RS. NP.	RS. NP.

Private Markets. Daily. Number.	Daily. Licence fees.	Weekly. Number.	Weekly. Licence fees.
(12)	(13)	(14)	(15)
	RS. NP.		RS. NP.

19. CASH TRANSACTIONS.

Year.	Opening balance.	Cash receipts.	Cash disburse-ments.	Closing balance.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.

20. INVESTMENTS.

Year.	Opening balance.	Investments made.	Investments realized.	Closing balance, column (2) plus column (3) minus column (4).	Income from interest on investments.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
Government Securities ..					
Saving Bank Deposits ..					
Co-operative Society Deposits.					
Other Securities					
Total for 19–					
Total for 19–					

BALANCE AND CLOSING BALANCE OF THE PANCHAYAT UNION.

Particulars.	*Ordinary.*	*Capital.*
(1)	(2)	(3)
	RS. nP.	RS. nP.
Opening Balance.		
1 General Account		
2 Education Account		
3 School Meals Account		
4 Production Fund Account		
5 Deposits and Advance Account		
6 Endowments Account		
7 Total		
8 Total Opening Balance		
9 Total receipts		
10 Total expenditure		
Closing Balance.		
11 General Account		
12 Education Account		
13 School Meals Account		
14 Production Account..		
15 Deposits and Advance Account		
16 Endowments Account		
17 Total		
18 Total closing Balance		
19 Remarks		

RECEIPTS OF THE PANCHAYAT UNION.

Receipts.

Particulars.	Ordinary. RS. NP.	Capital. RS. NP.
I. General Account—		
(1) General Taxation and Miscellaneous Revenue—		
(i) Total Local Cess		
(ii) Local Cess Surcharge		
(iii) Local Cess Surcharge—Matching Grant ..		
(iv) Surcharge on entertainment and show tax.		
(v) Other Miscellaneous Receipts		
(vi) Total		
(2) Management—		
Ordinary		
Capital		
(3) Communication—		
Ordinary		
Capital		
(4) Health and Welfare—		
Ordinary—		
(i) Grant for Maternity Centres		
(ii) Women and Children Welfare Grant		
(iii) Other Items		
(iv) Total Ordinary—		
Capital—		
(v) Rural Water-supply		
(vi) Others		
(vii) Total		
(5) Remunerative Enterprises—		
Ordinary		
Capital		
(6) Investments—		
Ordinary		
Capital		
(7) Total—		
Ordinary		
Capital		
II. Education Account—		
Ordinary—		
(i) Education		
(ii) Social Education		
(iii) Total		
Capital—		
III. School Meals Account—		
Ordinary		
Capital		

RECEIPT OF THE PANCHAYAT UNION—*cont.*

Receipts—*cont.*

Particulars.	Ordinary. RS. nP.	Capital. RS. nP.
IV. Production Fund Account—		
(i) Agricultural programme—		
Ordinary		
Capital		
(ii) Irrigation works—		
Ordinary		
Capital		
(iii) Village Industries—		
Ordinary		
Capital		
(iv) Khadi programme—		
Ordinary		
Capital		
(v) Total—		
Ordinary		
Capital		
V. Deposits and Advances Account—		
Ordinary		
Capital		
VI. Endowments Account—		
Ordinary		
Capital		
VII. Total Receipts—		
Ordinary		
Capital		
VIII. Grand Total—		
Ordinary		
Capital		

Remarks.

EXPENDITURE OF THE PANCHAYAT UNION.

Expenditure.

Particulars.	Ordinary. RS. nP.	Capital. RS. nP.
I. General Account—		
(1) Management		
(2) Communications		
(3) Health and welfare Ordinary—		
(i) Maternity Centres		
(ii) Women and Children's Welfare programme.		
(iii) Others—		
Capital—		
(iv) Rural Water-supply		
(v) Others		
(4) Remunerative Enterprise		
(5) Investments		
(6) Total		

EXPENDITURE OF THE PANCHAYAT UNION—*cont.*

Expenditure—cont.

Particulars.	Ordinary. RS. NP.	Capital. RS. NP
II. Education Account—		
Ordinary—		
(7) Education		
(8) Social Education		
(9) Total—		
Capital—		
(10) School Buildings		
(11) Others		
(12) Total		
(13) School Meals Account		
III. Production Fund Account—		
(14) Agricultual Programme		
(15) Irrigation Works		
(16) Village Industries		
(17) Khadi Programme		
(18) Total		
IV. Deposit and Advances Account.		
V. Endowments Account.		
VI. Total.		
VII. Grand Total.		

Remarks.

GENERAL ACCOUNT.

Receipts Under Ordinary.

	Actuals. 196 -6 .	196 -6 .	*Budget Estimate Revised Estimate* 196 -6 .	*Budget Estimate* 196 -6 .
1 *Net Local Cess*			....	....
2 Local Cess, Surcharge and Matching Grant. (Rate)			....	....
3 Local Authorities Finance Act ..			....	....
4 Local Roads Grant			....	....
5 Special Dearness Allowance Grant to cover up deficit. ..			....	....
6 Net income from remunerative enterprises. ..			....	....
7 Other items (Major items may be Specified). ..			....	....
Total ..				

Surplus or deficit—
(*a*) *Deduct/Add* Outstanding Ways and Means Advance.
Net surplus or deficit.

Expenditures Under Ordinary.

	Actuals. 196 -6 .	196 -6 .	*Budget Estimate Revised Estimate* 196 -6 .	*Budget Estimate* 196 -6 .
1 Establishment (including allowances and contingencies).			....	....
2 Balance of expenditure on Maternity Centres.			....	....
3 On dispensaries			....	....
4 Communications			....	....
5 Diversion to Education Account ..			....	....
6 Diversion to Capital ..			....	....
7 Contributions for works and agriculture.			....	....
8 Other items (major items may be specified).			....	....
Total ..				

(*b*) *Add/Deduct* amounts pending reimbursement under all accounts.

ANNEXURE II.

CONSOLIDATED ADMINISTRATION.

REPORT OF TOWN/VILLAGE PANCHAYATS FOR THE YEAR.

I (A) CONSTITUTION AND MANAGEMENT.

(1) Total number of Panchayats—Changes in jurisdiction—Population.

(2) Total sanctioned strength—Changes in strength—Revision of wards.

(3) Total number of seats reserved for Scheduled Castes—Total number of (i) elected women members and (ii) co-opted members—Holding of ordinary and casual election—Election disputes.

(B) PRESIDENT, VICE-PRESIDENT AND MEMBERS.

(1) Election of Presidents and Vice-Presidents—Election disputes—Removal of Presidents or Vice-Presidents—Disqualification and restoration of members.

(2) *Meetings.*—Total number held (ordinary, urgent and special) and number adjourned—Constitution of Committees.

(3) *Management.*—Location of Panchayat Offices—Own buildings or rented—Total amount of rent paid—Maintenance of prescribed registers and forms.

(4) *Establishment.*—Total number of clerks, attenders and typists—Scales of pay—Appointment of Common Officers.

II. COMMUNICATIONS.

(1) Particulars of new roads formed or bridges and culverts constructed, and their cost and how they were financed—Total length of roads maintained by panchayats and their condition—Number of encroachments pending at the beginning of the year, number detected during the year, number disposed of and the number pending at the close of the year.

(2) Roads, drains, etc., excluded from the operation of the Madras Panchayats Act, 1958—Ferries and canals maintained and income derived therefrom.

(3) Collection of usufruct and income derived.

III. LIGHTING.

Number of panchayats having electric street lighting—Total number of electric lights, kerosene lights, petromax or gas lights—Amount spent on lighting.

IV. Education.

(1) Number of schools in the village or town maintained by (i) Panchayat Union Councils and (ii) Aided—Adequacy—Total number of boys and girls attending the schools—Number of Scheduled Caste children reading in schools—Compulsory education.

(2) Total number of reading rooms.

(3) Number of adult or night schools and by whom conducted—Strength—Number of illiterate adults turned literate.

V. Public Health.

(1) Total number of sweepers employed and expenditure incurred.

(2) Number of public latrines.

(3) *Water-supply.*—Sources of drinking water and their adequacy—Steps taken to prevent pollution of water—Prosecutions launched.

(4) *Drainage.*—Maintenance and cleaning of drainage—Disposal of sullage.

(5) Extension of Madras Town Nuisances Act, 1889 and Madras Registration of Births and Deaths Act.

(6) Principal fairs and festivals—Amount spent on sanitary arrangements.

(7) Epidemics.

(8) *Dangerous and offensive trades.*—(Town Panchayats only)—Notification of industrial areas—Trades controlled by panchayats—Licences issued and income derived—Adoption of by-laws for control of Dangerous and Offensive Trades.

(9) *Medical Relief.*—Number of hospitals and dispensaries in the village or town—Provision of private scavenging service—Extension of Places of Public Resort Act, 1888 or Madras District Municipalities Act, 1920 or Madras Town Planning Act, 1920—Living conditions and conditions of work of scavengers and sweepers and improvement effected.

VI. Remunerative Enterprises.

(1) Opening of new markets, cart-stand, slaughter-houses.

(2) *Markets.*—Number of public markets and number maintained by panchayats—Construction of stalls—Income derived—Contribution received from panchayat union council—Number of private markets—Number opened or closed during the year and income derived by way of licence fees.

(3) *Cart stand.*—Number maintained by panchayats—Method of collecting fees—Income derived.

(4) *Slaughter-houses.*—Number maintained by panchayats and revenue derived therefrom.

(5) *Cottage Industries.*—Steps taken to improve cottage industries.

(6) Rent paid for unreserved forests under the control of panchayats.

(7) Manufacture of compost and income derived.

(8) Number of trees planted.

(9) Number of public parks and gardens maintained—Income and expenditure.

VII. General Revenues.

(1) Rate of house-tax, profession tax and vehicle tax—Demand and amount collected—Number of coercive process issued—Whether collection was entrusted to village headman.

(2) Miscellaneous revenue.

VIII. Financial Position.

(1) Lodging of panchayat funds—Investments—Audit of accounts.

IX. Miscellaneous.

X. General Administration.

Dissolution of Panchayats—Exercise of emergency powers by collectors or executive authority—Cancellation or resolution, licence or permission—Testing of weights and measures—Framing or By-laws.

Opening and Closing Balances of the Village/Town Panchayats.

Total Opening Balance.	*Total Receipts.*	*Total Expenditure.*	*Total Closing Balance.*	*Remarks.*
(1)	(2)	(3)	(4)	(5)
RS. NP.	RS. NP.	RS. NP.	RS. NP.	

RECEIPTS OF THE VILLAGE/TOWN PANCHAYATS.

Receipts.

Particulars.	RS. NP.
I. General account—	
(1) General Taxation—	
(i) House tax	
(ii) Profession tax	
(iii) Vehicle tax	
(iv) Local cess	
(v) Entertainment Tax	
(vi) Village house tax Matching grant	
(vii) Stamp duty surcharge	
(viii) Miscellaneous Revenue	
(x) Total	
(2) Management—	
Ordinary	
Capital	
(3) Communication—	
Ordinary	
Capital	
(4) Health and Welfare—	
Ordinary	
Capital	
(5) Remunerative Enterprises—	
Ordinary	
Capital	
(6) Total—	
Ordinary	
Capital	
II. Agriculture—	
(i) Schemes entrusted under Agricultural Grant.	
(ii) Other schemes	
III. Irrigation—	
Ordinary	
Capital	
IV. Other items—	
Ordinary	
Capital .. .. ,	

V. Endowments—

VI. Loans—

VII. Deposits—

VIII. Grand Total—

IX. Remarks—

EXPENDITURE OF THE VILLAGE/TOWN PANCHAYATS.

Expenditure.

I. General Account—

(1) Management—

	RS. nP.
Ordinary	
Capital	

(2) Communication—

Ordinary	
Capital	

(3) Health and Welfare—

Ordinary	
Capital	

(4) Remunerative Enterprises—

Ordinary	
Capital	

(5) Total—

Ordinary	
Capital	

II. Agriculture—

Schemes under Agricultural Grant	
Other Schemes	

III. Irrigation—

Ordinary	
Capital	

IV. Other items—

Ordinary	
Capital	

V. Endowments—

VI. Loans—

VII. Deposits—

VIII. Grand Total.

IX. Remarks—

(G.O. Ms. No. 2160, R.D. & L.A., dated 10th October 1963.)

29. ISSUE AND DISPOSAL OF AUDIT REPORTS OF PANCHAYAT UNION COUNCILS.

1. The quarterly objection statement and the report on the audit of accounts of a panchayat union council for each financial year shall be sent by the auditor appointed by the Government under sub-section (1) of section 141 of Madras Act XXXV of 1958 to the Commissioner after the audit is completed. A copy of such report shall be sent by the auditor to the Revenue Divisional Officer, Collector and the Additional Development Commissioner.

2. The Commissioner shall place the objection statement and the audit report, with his replies thereto, before the panchayat union council and submit it to the Revenue Divisional Officer concerned together with two copies of his replies and the resolution of the panchayat union council approving them, within two months from the date of receipt of the audit report.

3. The Revenue Divisional Officer shall submit the replies of the Commissioner with his remarks, if any, within fifteen days of the receipt of the audit report and the objection statement from the Commissioner. The objection statement and the audit report of the panchayat union council shall be reviewed by the Collector and a copy of the review shall be sent to the auditor and the Additional Development Commissioner with copies of the replies of the Commissioner and the resolution of the panchayat union council within fifteen days of the receipt of the report of the Revenue Divisional Officer.

4. On receipt of the review with the connected records from the Collector they shall be scrutinised by the Additional Development Commissioner and he shall issue such instructions as may be necessary and communicate the same to the Commissioner, Revenue Divisional Officer and Collector, with copies to the auditor.

5. The annual aduit reports of the year 1965–66 onwards on the aduit of the accounts of the Panchayat Union Councils shall be issued by the Examiner of Local Fund Accounts within a period of twelve months from the date of receipt of the annual accounts in the aduit office from the Panchayat Union Councils.

(G.O. No. 261, R.D. & L.A., dated 1st February 1962.)

(G.O. No. 1385, R.D. and L.A., dated 28th June 1963.)

(G.O. Ms. No. 1619, R.D. & L.A., dated 30th June 1966.)

(G.O. Ms. No. 2453, R.D. & L.A., dated 20th October 1966.)

Appointment of Auditors.—The Examiner of Local Fund Accounts and his assistants have been appointed under Section 141 (1) of the Madras Panchayats Act, 1958, as auditors of the accounts of the receipts and expenditure of the funds of the town panchayats and the panchayat union councils.

(G.O. Ms. No. 1722, L.A., dated 15th October 1960.)

Responsibility for preparation of monthly accounts.—Under instruction 141 of the Instructions for the maintenance of accounts of the Panchayat Unions, the Commissioner shall prepare or caused to be prepared for each month an abstract of the monthly account in Form 82-A and forward it to the District Inspector of Local Fund Accounts not later than the end of the month following.

2. The Examiner of Local Fund Accounts, has brought to the notice of the Government that the monthly accounts were not received from some of the panchayat unions ever since the inception of unions and that in the case of some other Panchayt Union Councils, they were received belatedly.

3. The Government wish to impress upon the Panchayat Union Commissioners that the preparation of the monthly accounts and annual account prescribed in paragraphs 141 and 142 of the Manual of instructions referred to above is their personal responsibility and that they should see that the above statements are sent to the District Inspector of Local Fund Accounts, promptly on the due dates.

[Memo. No. 149817/R.D. (Accounts.E)/61-1, dated 29th August 1961.]

Avoidance of delay in the preparation of monthly and annual accounts.—The Commissioners of Panchayat Unions were informed that the preparation of the monthly and annual accounts prescribed in paragraphs 141 and 142 of the Manual of Instructions for the maintenance of accounts in Panchayat Union Councils *is their personal responsibility* and that they should see that the above statements *are sent to the District Inspector of Local Fund Accounts concerned promptly on the due date.* The Examiner of Local Fund Accounts, Madras has again brought to the notice of the Government that in spite of the instructions already issued the monthly and annual accounts of some of the panchayat union councils are not received even after the lapse of six months from the due date and that on this account, the audit of the accounts, is held up and his programme for audit is much upset.

2. The Government view the remiss on the part of the Panchayat Union Commissioners with displeasure and that they are informed that the delay in the despatch of the above accounts if brought to the notice of the Government in future will be taken serious notice of and suitable action taken against the Panchayat Union Commissioners concerned.

3. The Panchayat Union Commissioners are also informed that whenever the accounts are not rendered in time they should send to the audit along with the accounts, their explanation for the delay. This should be a covering letter and not just a foot-note in the accounts. The audit will retain the accounts and forward the explanation of the Panchayat Union Commissioner to the Collector. The Collector should scrutinise the explanation of the Panchayat Union Commissioner and take such further action as he considers necessary. Running defaults should be reported to Government. The Collector are requested to keep a special watch over this important item of work.

4. The Examiner of Local Fund Accounts, Madras, is requested to circularise the contents of paragraph 3 above to all the District Inspectors of Local Fund Accounts and Assistant Examiner of Local Fund Accounts, etc.

Memo. No. 251561, R.D. Accts.E/62-2, dated 11th February 1963.)

1. *Time-limit for review of Audit Reports.*—According to the rules issued in G.O. Ms. No. 261, R.D. & L.A., dated the 1st February 1962, for the issue and disposal of audit reports of panchayat union councils, the Auditor appointed by the Government (the Examiner of Local Fund Accounst, Madras, and his Assistants) should send the report on the audit of the accounts of a panchayat union council to the Panchayat Union Commissioner. A copy of the Audit Report should also be sent to the Revenue Divisional Officer and to the Collector concerned. The Panchayat Union Commissioner should place the audit report, with his replies, before the panchayat union council and submit it to the Revenue Divisional Officer concerned with a resolution of the panchayat union council approving the replies within two months of the receipt of the audit report. The Revenue Divisional Officer

will forward them with his remarks to the Collector, who will review the audit report and forward a copy of his review together with copies of the audit report, the replies of the Commissioner and the resolution of the panchayat union council to the Auditor. The Examiner of Local Fund Accounts, Madras, has suggested that a time-limit may be prescribed for the review of the audit report by the Collectors and forwarding them to his department.

2. The Government have examined the matter and have also considered the question of a central scrutiny of the audit reports of the panchayat union councils for the first few years. The Government have considered that a review at the State level is desirable for the first two years, so that the audit as well as the Unions, the Divisional Offices and the Collectorates would be guided properly and appropriate procedures would get established by that time. They accordingly direct that the following procedure may be followed regarding the issue and disposal of audit reports of panchayat union councils :—

(i) The quarterly objection statement and the report of the audit of accounts of a Panchayat Union Council for each financial year will be sent in duplicate by the Auditor to the Commissioner, after the audit is completed. A copy of such report will be sent by the Auditor to the Revenue Divisional Officer, Collector and the Additional Development Commissioner.

(ii) The Commissioner will place the objection statement, or the audit report, with his replies thereto, before the panchayat union council and submit it to the Revenue Divisional Officer concerned, together with two copies of his replies and the resolution of the Panchayat Union Council approving them, *within a month* from the date of receipt of the objection statement or the audit report.

(iii) The Revenue Divisional Officer, will submit the replies of the Commissioner to the Collector with his remarks, if any, *within fifteen* days of the receipt of the report of the Commissioner. The objection statements and the audit reports of the Panchayat Union Councils will be reviewed by the Collector and the review will be sent to the Auditor and the Additional Development Commissioner with copies of the replies of the Commissioner and the resolution of the panchayat union council, *within fifteen days* of the receipt of the report of the Revenue Divisional Officer.

(iv) On receipt of the review with the connected records from the Collectors they will be scrutinised by the Additional Development Commissioner and instructions will be issued and communicated to the Panchayat Union Commissioner, Revenue Divisional Officer and Collector with copies to the auditor.

3. Necessary amendments to the rules for the issue and disposal of the audit reports of Panchayat Union issued in G.O. Ms. No. 261, L.A., dated the 1st February 1962 will be issued in due course.

(G.O. Ms. No. 1796, R.D., & L.A., dated 10th August 1962.)

According to the orders issued in paragraph 2 (ii) of the G.O. Ms. No. 1796, R.D. and L.A., dated 10th August 1962, the Panchayat Union Commissioner should place the objection statement or the audit report with his replies thereto, before the panchayat union council and submit it to the Revenue Divisional Officer concerned, together with two copies of his replies and the resolution of the panchayat union council, approving them, within a month from the date of receipt of the objection statement or the audit report.

2. It has been brought to the notice of the Government that the time-limit of one month prescribed is not found sufficient, since the meetings of the Panchayat Union Councils are generally held once in a month and also because the gathering of the particulars for furnishing the replies required more time, as in many cases the sanction of an outside authority has to be obtained. It has therefore been requested that the time-limit of one month prescribed may be enhanced.

3. The Government have examined the matter carefully in consultation with the Examiner of Local Fund Accounts, Madras, and direct that the time-limit allowed for the submission of the replies to the audit objection statement and audit reports by the Panchayat Union Commissioners be enhanced from *one* month to *two* months.

(G.O. Ms. No. 1229, R.D. & L.A., dated 6th June 1963.)

30. SURCHARGE AND DISALLOWANCE RULES.

1. The Commissioner of a Panchayat Union Council or the Executive Authority of a Panchayat shall submit all accounts to auditors appointed under section 141 of the Act, as required by the auditors.

2. The auditors may—

(*a*) by summons in writing, require the production of any book, dead, contract account, voucher, receipt or other documents, the perusal or examination of which they consider necessary;

(*b*) by summons in writing require any person having the custody or control of any such document or accountable for it to appear in person before them; and

(*c*) require any person so appearing to make and sign a declaration with respect to such document or to answer any question or to prepare and furnish any statement relating thereto. Whoever fails to comply with any requisition lawfully made upon him under this rule shall be punishable with fine which may extend to fifty rupees.

3. The auditors shall—

(*a*) report to the Panchayat or Panchayat Union Council any material impropriety or irregularity which they may observe in the expenditure or in the recovery of moneys due to the Panchayat or Panchayat Union Council in the accounts of the Panchayat or Panchayat Union Council, as the case may be; and

(*b*) report to the Panchayat or Pachayat Union Council any loss, waste or misapplication of money or other property owned by or vested in the Panchayat or Panchayat Union Council if such loss, waste or misapplication is a direct consequence of his neglect or misconduct, with names of persons directly or indirectly responsible for such loss, waste or misapplication.

4. The Commissioner or Executive Authority shall forthwith remedy any defects or irregularities that may be pointed out by the auditors and report the same to the Panchayat Union Council or Panchayat as the case may be.

5. (1) Any auditor empowered by the Government, may disallow every item contrary to law and surcharge the same on the person making or authorising the making of the illegal payments and may charge against any person responsible therefor the amount of any deficiency, loss or unprofitable outlay incurred by the negligence or misconduct of that person or of any sum, which ought to have been, but is not brought to account by that person and shall, in every such case, certify the amount due from such person.

Explanation.—It shall not be open to any person whose negligence or misconduct has caused or contributed to any such deficiency or loss, to contend that notwithstanding his negligence

or misconduct the deficiency or loss would not have occurred but for the negligence or misconduct of some other person.

(2) The auditor shall state in writing the reasons for his decision in respect of every disallowance surcharge or charge, and furnish by registered post, a copy thereof to the person against whom it is made.

(3) If the person to whom a copy of the auditor's decision is so furnished refuses to receive it, he shall nevertheless be deemed to have been duly furnished with a copy of such decision within the meaning of sub-rule (2). The period of fourteen days fixed in rules (6) and (7) shall be calculated from the date of such refusal.

6. (1) Any person aggrieved by diallowance, surcharge or charge made, may, within fourteen days after he has received or been served with the decision of the auditor, either—

(*a*) apply to the Principal Civil Court of Original Jurisdiction to set aside such disallowance, surcharge or charge and the court, after taking such evidence as is necessary, may confirm, modify or remit such disallowance, surcharge or charge with such orders as to costs as it may think proper in the circumstances; or

(*b*) in lieu of such application, appeal to the Government. Any order passed on such appeal by the Government shall be final.

(2) From any decision of the court under clause (*a*) of sub-rule (1), an appeal shall lie to the High Court.

Where an application is made to the court under clause (a), the auditor shall be the sole respondent thereto and the applicant shall not be entitled to make either the Government or any other person a party to the proceedings.

7. Every sum certified to be due from any person by the auditor under these rules shall be paid by such person into the treasury or the bank in which the funds of the Panchayat Union Council or Panchayat are lodged within fourteen days after the intimation to him of the decision of the auditor unless within that time such person has appealed to the court or to the Government against the decision; and such sum, if not paid, or such sum as the court or the Government, shall declare to be due, shall be recoverable on an application made by the Collector of the district in the case of Panchayat Union Councils and Divisional Panchayat Officer in the case of Panchayats to the Court in the same way as an amount decreed by the Court.

8. Notwithstanding anything contained in the rules, the Government may at any time direct that the recovery of the whole or any part of the amount certified to be due from any person by the auditor under these rules shall be waived if, in their opinion, such a course is necessary, considering all the circumstances of the case.

9. In these rules " Government " means the Government of Madras.

(G.O. Ms. No. 1127, R.D. and L.A., dated 18th May 1965.)

(G.O. Ms. No. 2178, Rural Development and Local Administration, dated 10th October 1965.)

(71) In the Government Order cited, rules have been issued laying down the mode of preparation and submission of the report on the administration of the Panchayat Union Council and on the administration of all panchayats in the Panchayat Union by the Panchayat Union Commissioner. Under section 55 (3) of the Madras Panchayats Act, 1958, the Collector should prepare a general report on the administration of the Panchayat Union Councils and panchayats in the district, place it before the District Development Council and submit it to Government with a copy of the resolution of the District Development Council. The question of prescribing a suitable form for the general report on the administration of Panchayat Union Councils and Panchayats in the districts to be sent by the Collectors of all districts to Government has been engaging the attention of the Government. They now direct that the general report on the administration of the Panchayat Union Councils to be sent by Collectors of all districts should be in the form appended to this order. The form prescribed in Annexure II to G.O. Ms. No. 2160, Rural Development and Local Administration, dated 10th October 1963, should be apoted for the consolidated report on the administration of the Panchayats to be submitted by Collectors, Development District-wise. The consolidated report should include Village and Town Panchayats also in the respective Development Districts. A copy of the report and the resolution of the District Development Council should be sent by the Collector to the Director of Rural Development simultaneously.

2. The Director of Rural Development is requested to instruct all Panchayat Union Commissioners to include in the Administration report submitted by them a separate chapter on Community Development Programme activities under the different headings mentioned in the latter part of the Annexure to this order to enable the Collectors of the districts to consolidate these reports for each Development District.

3. The Panchayat Union Commissioner should also be instructed to send to the Director of Rural Development simultaneously, a copy of the consoldiated report on the administration with the resolution of the Panchayat Union Council which every Panchayat Union Council has to send to the Collector under section 55 (1) of the Madras Panchayats Act, 1958.

K. DIRAVIAM,
Joint Secretary to Government.

To the Director of Rural Development (400 copies for communication to Panchayat Union Commissioners) (through Chairmen).
„ all Collectors (except the Collector of Madras) (2 copies each).
„ all Revenue Divisional Officers.
„ all Officers and Sections of Rural Development and Local Administration Department.
„ all Departments of Secretariat.

APPENDIX.

GENERAL REPORT ON THE ADMINISTRATION OF THE PANCHAYAT UNION COUNCILS IN . . . .

DEVELOPMENT DISTRICT FOR THE YEAR . . . .

I. Constitution and Management.

1. (i) The number and total area of the Panchayat Unions in the Development District *as on 31st March of the year to which the report relates.*

(ii) Changes in jurisdiction of the Panchayat Unions in each Development District, *if any, during the year under report.*

(iii) Total number of Panchayats in the Panchayat Unions of each Development District.

(iv) Total population as per latest census of all the Panchayat Unions in each Development District. (The year of census to be indicated.)

(*a*) Male.

(*b*) Female.

(*c*) Agricultural population.

2. *Personnel—*

(*a*) *The Councils.*—(i) Total sanctioned strength of all Councils in each Development District.

(ii) Actual strength as on 31st March.

(iii) Number of Scheduled Caste members elected.
Number of Scheduled Caste members co-opted.

(iv) Number of women members elected.
Number of women members co-opted.

(*b*) *Directing Officers.*—(i) Details of elections of the Chairmen and the Vice-Chairmen.

(*a*) Total number of elections.

(*b*) Number of non-contested elections.

(*c*) Number of vacancies involved.

(*d*) Number of candidates.

(ii) No confidence motions, if any.

3. *Meeting of the Panchayat Unions in each development district.*—(i) Periodicity of the meetings.

(ii) Total number of meetings convened.

(iii) Number adjourned for want of quorum or for other reasons.

(iv) Percentage of attendance at the meetings.

(v) Total number of items taken up and disposed of in the Panchayat Unions of each Development District.

(vi) *Number of items adjourned for once or more than once and reasons thereof.*

4. *Committees.*—(i) Number of statutory and other committees.

(ii) Number of meetings held by each committee.

(iii) Number of meetings adjourned for want of quorum or for other reasons.

(iv) General summary of the working of the committees.

(v) Joint Committees, if any, and work done by them.

5. *Management (details of collection charges).*—The total cost of 'Management' including collection charges—

(*a*) *Ordinary.*—(i) Establishment.

(ii) Contingencies.

(iii) Travelling Allowance of Chairmen, Vice-Chairmen, members and establishment.

(iv) Other ordinary expenditure.

(*b*) *Capital.*

(*c*) *General Establishment.—Details of staff employed in the Panchayat Union Councils in each Development District. Details should be given category-wise. Particulars should also be given for Panchayat Union staff as well as staff borne on Government cadre. Details regarding transfer from one Development District to another Development District and one Revenue District to another Revenue District should be specified.*

6. *General.*—(i) Relationship between the Commissioner and the Council. Emergency powers used by the Commissioner, if any, and the number of times such powers were invoked.

(ii) Suspension or cancellation of resolutions passed by the councils by the Inspector and the number of times.

(iii) Removal of Chairman or Vice-Chairman, if any.

(iv) Disqualification of members.

(v) Dissolution of Panchayat Union Councils, if any.

II. Communications.

7. (1) *Establishment.*—Particulars regarding the persons employed for supervising the maintenance of road works such as Union Engineers, Supervisors, Overseers, Road Inspectors and other special staff should be furnished—Expenditure should be compared with the maximum limit prescribed, if any.

(2) Roads, bridges, ferries and buildings in the Panchayat Unions in each development district—

(a) *Roads*—(i) *Classes and length of roads.*—(1) National Highways.

(2) State Highways.

(3) Major District Roads.

(4) Other District Roads.

(5) Panchayat Union Roads.

(6) Panchayat Roads.

(ii) Total number and length of village link roads newly formed, number of villages connected, expenditure and average cost per mile. Government grants and contributions.

(iii) Total number of roads including new roads (details to be given separately in respect of Panchayat Union Roads and Panchayat Roads).

(iv) Adequacy of roads—Length maintained during the year, type of maintenance.

(v) Adequacy of busy through routes (especially in width) condition of roads.

(vi) Receipts from local roads grants and contributions. Cost of maintenance, average cost per mile, whether the local roads grant is surplus or deficit. *Comparative figures for the last three years.*

(b) *Bridges, causeways and culverts.*—(i) Major works, if any, estimated cost, expenditure up to end of previous year and during the year under report.

(ii) Minor works—

Number of bridges, culverts, etc., constructed or improved.

Amount spent on—

(a) New works.

(b) Repairs, grants and contributions.

(c) Ferries : Receipts and charges—Rates of fees—Method of collection—Conveniences afforded.

(d) Panchayat Union Buildings.

Any work of importance undertaken during the year.

8. *Choultries and water sheds.*—(i) Number maintained.

(ii) Receipts and expenditure.

(iii) Particulars of endowments, if any.

(iv) *New choultry brought into existence or old choultry abandoned.*

(v) *Poor houses or orphanages opened and the expenditure incurred in maintaining them.*

(vi) *Donation or trusts accepted and the purposes for which the amount was used.*

9. *Tools, plants and stores.*—(i) Total ordinary expenditure.

(ii) Capital expenditure in the year (purchase of lorries, etc.).

(iii) Jeep, expenditure on petrol, repair and maintenance.

(iv) *Other items of purchases like tractors, etc. (Here specify the special tools and plants possessed by the Panchayat Union Council).*

10. *Lighting.*—(1) Number of electric lights, high power lights and ordinary lights.

(ii) Cost of lighting.

(iii) Special schemes for lighting such as electric installation.

III. Education—Elementary Education.

11. *Adequacy of education facilities.*—(i) Number of children of school-going age, i.e., age roup 6-11 and 11-14 under each sex, number actually attending schools under each sex and the number yet tc be provided for under each sex. Percentage of the children actually attending school to the total number of school-going age children—Percentage for each sex separately and the percentage for the combined total.

(*a*) Number of pupils in Standards I to V at the beginning of the year.

(*b*) Number of pupils in Standard VI to VIII at the beginning of the year.

(*c*) Number of pupils enrolled during the year, (Standards VI to VIII.)

(*d*) Percentage of children attending school to the total number of the school-going age children at the end of the year.

(ii) Number of elementary schools (including higher elementary schools) in the union at the beginning of the year. Out of the above, how many are Panchayat Union schools, how many are aided schools *and how many are Harijan welfare schools?*

(*a*) Number of higher elementary schools alone in the union at the beginning of the year. Out of the above, how many are Panchayat Union schools, how many are aided schools *and how many are Harijan Welfare schools?*

(*b*) Number of new schools opened (including higher elementary) during the year. Out of the above, how many are Panchayat Union schools, how many are aided schools *and how many are Harijan Welfare schools?*

(*c*) Number of higher elementary schools alone opened during the year. Out of the above, how many are Panchayat Union schools, how many are aided schools *and how many are Harijan Welfare schools?*

(*d*) Particulars regarding new school places created with reference to additional enrolment.

(iii) A brief note regarding working of compulsory elementary education.

(*a*) Brief note on medical inspection of schools.

(*b*) Provision made for Backward Class.

(iv) (*a*) Total number of teachers and salaries (particulars of union schools and aided schools may be given separately). Proportion of trained teachers to strength of teachers and steps taken to train untrained teachers. Particulars regarding the appointment of new teachers may be given.

(*b*) Number of pupils per teacher.

(v) Monthly per capita cost on elementary education for Panchayat Unions at the beginning and at the close of the year.

(vi) *Midday meal centres.*—(*a*) Number of midday meal centres in the union and *details of grant sanctioned.*

(*b*) Whether the accounts have been maintained and audited regularly every quarter.

(*c*) If it has not been audited for any quarter, the reason therefor.

(vii) *Women teachers' quarters.*—(*a*) Number of works pending at the beginning of the year.

(*b*) Number of works taken during the year.

(*c*) Total.

(*d*) Number of works completed during the year.

(*e*) Balance of works pending at the close of the year and the stages at which they are pending with reasons for non-completion.

(viii) The working of pre-school programme.

12. Number of schools in own buildings, number in rented buildings and *rent free buildings* and respective cost of maintenance may be given.

13. Sharing pattern of expenditure on elementary education with reference to orders in G.O. Ms. No. 2427, Rural Development and Local Administration, dated 8th November 1962, as clarified from time to time may be given.

Anticipated expenditure on Elementary Education under ordinary excluding Social Education for the year under report.

Deduct—Special Dearness Allowance grant	
Balance	
Deduct—Supplementary Education grant at 18 per cent of the balance	
Balance	
Deduct—First slab of expenditure to be sanctioned as Land Revenue Assignment with reference to section 118 of the Madras Panchayats Act, 1958.	
Balance	
Deduct—Second and subsequent slab of expenditure. Government share with reference to the classification of the block	
Balance	
Deduct—Expenditure to be met from 4/9 local cess.	
Balance	
Panchayat Unions' share to be met from General Funds	

IV. Health and Welfare.

A. Medical Relief.

14. *Adequacy.*—(i) Number of medical institutions in Panchayat Union area. Any taluk headquarters' institution.

(ii) Staff in Panchayat Union institutions.

(iii) Special arrangements for women and children, if any.

15. *Patients.*—Number of patients treated and expenditure incurred per patient.

16. *Accommodation and equipment.*—(i) Character and suitability of buildings, steps for equipping dispensaries with emergency wards.

(ii) Adequacy of equipment and subordinate staff.

(iii) Capital expenditure and how it was financed.

B. Preventive Medicine.

17. *Birth rate, Maternity Relief and Family Planning.*—(i) Birth rate recorded.

(ii) Number of midwives and maternity assistants working in Panchayat Unions and others.

(iii) Number of recorded births attended by midwives.

(iv) Infant mortality per mille of births.

(v) Maternity and child welfare centres :—

Number at beginning of year.

Number opened during the year and number at the end of the year.

(vi) *Family Planning*—

Advice and service rendered and number of institutions where facilities provided.

Number of persons who have undergone operations (males and females separately) during the year.

Number of panchayats where pioneer sterilization has been completed.

18. *Death rate, epidemic and endemic diseases.*—(i) Recorded death rate.

(ii) Epidemic diseases; mortality figures during the year from—

(*a*) Cholera,

(*b*) smallpox and

(*c*) plague.

Incidence of malaria and hookworm diseases.

Number of primary and secondary vaccinations successful.

Number of successful revaccinations.

If there was any such outbreak in the year and if so, what steps were taken and how controlled and expenditure incurred.

19. *Sanitation.*—(*a*) Food adulteration, enforcement of food adulteration Act, etc.

(b) *Dangerous and offensive trades.*—Number of applications received, number of applications disposed of, amount of licence fees collected compared with previous year's collection, number of cases detected by Panchayat Union Commissioner, number of prosecutions launched, etc.

(*c*) *Fairs and festivals.*—Principal fairs and festivals. Number of persons attending. Arrangements for health and comfort of such persons. Receipts from pilgrim tax, etc., and net cost of arrangements.

20. *Water supply.*—Number of villages and hamlets provided with protected water supply as against the total number to be provided. Number of schemes pending at the beginning of the year.

Number of schemes completed. Number of new schemes taken up. Number under execution—Expenditure incurred. Number of works on full grant basis.

21. *Drainage.*—

Number of schemes pending at the beginning of the year.

Number taken up during the year.

Number completed during the year.

Number under execution at the end of the year.

Number of rural latrines constructed and in use.

Number of water seal slabs sold.

Soakage pits constructed.

Village lanes paved.

22. *Organization and staff.*—Health Inspectors—Their cost. Number of villages visited by Health Inspectors and number of houses surveyed during their visits—Schools visited and restaurants inspected—Propaganda—Voluntary work done—Health and Welfare Organization—National Health and Baby Weeks celebrated.

C. Public Health and Safety—(Miscellaneous).

Measures taken for fire protection—Prevention of rabies—Destruction of stray dogs, etc.

V. Remunerative enterprises.

23. *General.*—(i) Examination of the possibility of development of enterprises *and any new item of remunerative enterprises started during the year under report Panchayat Union-wise.*

(ii) General particulars of institutions other than endowments under the control of the Panchayat Union (e.g.), Thanjavur Panchayat Union Council Central Pharmacy.

24. *Markets.*—(i) Panchayat Union markets and Panchayat markets, number weekly and daily.

(ii) Receipt and charges. How the surplus, if any, is utilized.

(iii) Improvements needed; possibilities of development, future policy.

(iv) Private markets, number; estimated receipt of licence fees realized enforcement of conditions of licence.

(v) Factories and industries—Control exercised.

25. *Tree planting and parks.*

26. *Land development.*—(i) Road side stalls.

(ii) Encroachments—

(*a*) Number inspected by Commissioner and *others.*

(*b*) Number disposed of under the following categories :—
Licensed, leased, ignored, assigned and evicted.

VI. Land utilization and irrigation.

27. *Extent of land, cultivated areas, etc.*—(i) Extent of land—

(*a*) Wet

(*b*) Dry.

(ii) Net cultivated areas—

(*a*) Wet.

(*b*) Dry.

(iii) Area cultivated more than once—

(*a*) Wet.

(*b*) Dry.

(iv) Net irrigated area.

(v) Area irrigated more than once.

(vi) Source of irrigation—

(*a*) Wells.

(*b*) Tanks.

(*c*) Channels (length in kilometres).

(*d*) Others.

(vii) Number of tanks vested.

(viii) Number of tanks repaired.

(ix) Amount spent.

(x) Execution of kudimaramath—Wet—Acreage benefited.

(xi) Total amount of Local Irrigation Grant.

(xii) Adequacy.

(xiii) Amount spent over and above the grant and amount *released under Special Minor Irrigation Grant and amount spent.*

(xiv) Local irrigation fees levied and collected.

(xv) Amount of excess kudimaramath grant sanctioned by Government—

(*a*) to Panchayats; and

(*b*) to Panchayat Unions.

(xvi) Number of sources taken up for kudimaramath, number completed and acreage covered. Amount of kudimaramath fees levied by Panchayats.

(xvii) Particulars of fishery income in respect of the tanks in charge of the Panchayat Union Council.

VII. Financial position.

28. (I) *General*—

(i) Land Revenue.

(ii) Rate of local cess surcharge.

(iii) Rate of surcharge on entertainment and show taxes.

(iv) Rate of local irrigation fees (section 85 of the Madras Panchayats Act, 1958).

(2) The opening and closing balances and the magnitude of the total receipts and expenditure during the year as per the consolidated Form No. I prescribed in G.O. Ms. No. 573, Rural Development and Local Administration, dated 14th March 1963.

(3) Balances pertaining to remunerative enterprises, Government grants and loans due by the Union.

(4) Ways and means position during the year Union-wise.

29. *Ordinary resources.*—(i) Receipt and expenditure on all account as per the consolidation Form Nos. II and III indicated in G.O. Ms. No. 573, Rural Development and Local Administration, dated 14th March 1963.

(ii) Receipts and expenditure under General Account Ordinary in the *pro forma* prescribed in G.O. Ms. No. 582, Rural Development and Local Administration, dated 15th March 1963.

30. *Capital expenditure.*—*Total expenditure on capital works*—

(i) On development works entrusted—

(*a*) Link roads;

(*b*) rural water-supply schemes; and

(*c*) school buildings.

(ii) On other items.

(iii) Government grant received on the development works referred to in item (i) above and the contribution realized in respect of those works.

(iv) The percentage of Government grant earned on the development works with reference to allocations available under schematic budget.

(v) Amount of expenditure met from loans.

31. *Debt.*—Debt at beginning of year, incurred during the year, repaid during the year and balance at close of year.

Distinguish between debt incurred for developing revenue yielding assets and other debts.

Total amount paid by way of interest on debt on account of the arrears of previous year and for the year under report.

32. *Investments.*

33. *Audit.*—Examiner's inspection remarks, *special futures*, if any.

34. *General remarks.*—Reference to visit of distinguished persons, notable activities of the Panchayat Union Council during the year.

Community Development Programme.

35. *Agriculture.*—Working of Gramasahayak Service Scheme—Improved seeds, fertilizers green manures and improved implements distributed during the year—Demonstration trials conducted—Chemical pesticides distributed—Compost pits dug—Area of land reclaimed and area bunded and terraced—Acreage under Japanese method of cultivation—Number of wells dug and number of tube wells constructed—Acreage benefited—Number of pumpsets and oil engines installed—Increase of production expected—Number of irrigation wells sunk during the year under Panchayat Plantation Scheme—Amount of loan sanctioned—Amount utilised.

36. *Animal Husbandry.*—Improved animals and birds supplied—Veterinary dispensaries functioning and newly constructed during the year and number of animals treated—Numbers of animals vaccinated and inoculated—Number of artificial insemination centres and animals artificially inseminated during the year—Particulars of poultry farming—Fisheries Development including establishment of fish nurseries and number of fingerlings supplied to each nursery—Number of key village centres—Number of Murrah buffaloes supplied.

37. *Village Works Programme.*—

Number of works taken up during the period under review.			Number of works completed.			Amount spent on the works.		
Link roads (particulars about length should also be given).	Rural water supply.	School buildings.	Link roads (particulars about length should also be given).	Rural water supply.	School buildings.	Link roads.	Rural water supply.	School buildings.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

38. *Social Education and Women's Welfare.*—Particulars of implementation of the Model Programme communicated with G.O. Ms. No. 300, Rural Development and Local Administration, dated 6th February 1962.

Women and Children Welfare.

Number of Mathar Sangams at the beginning of year

Number opened during the year.

Number at the end of the year.

Particulars of grants drawn.

Percentage of expenditure against grant.

Particulars of special or important activities undertaken.

39. *Rural arts, crafts and industries.*—(The particulars to be incorporated in the General Report of the Collector are given in the form in Annexure III and those to be furnished by the Panchayat Union Commissioners in Annexure IV).

40. *Co-operation*—

(1) Number of co-operatives at the beginning of the year.

(2) Number of co-operatives registered during the year.

(3) Number of co-operatives at the end of the year.

(4) (*a*) Number of members in the co-operatives.

(*b*) Percentage of population covered by co-operatives.

(*c*) Percentages of agriculturists enrolled in co-operative societies.

(5) (*a*) Loans issued by co-operatives—

Short-term.

Medium-term.

Long-term.

(*b*) Percentage of loans issued to agriculturists.

(6) Other services rendered (specify).

(7) Names of special types of co-operatives functioning in the area and the work done by each type during the year.

(Particulars to be furnished by the Panchayat Union Commissioners are given in Annexure V.)

41. Physical and financial achievements of the various schemes entrusted to the Panchayat Unions may be given in the following form :—

Financial targets.

Scheme.	Plan allotment.	Expenditure.	Percentage of expenditure.
(1)	(2)	(3)	(4)
1 N.W.S. and link roads			
2 School building			
3 Agriculture			
4 Animal Husbandry			
5 Fisheries			
6 Social Education			
7 Women and Child Welfare			
8 Village Industries			

Financial targets—cont.

Scheme.	Plan allotment.	Expenditure.	Percentage of expenditure.
(1)	(2)	(3)	(4)
Physical achievements—			
Number of works completed in the year under—			
1 (*a*) Rural water-supply ..			
(*b*) Link roads			
2 School building			
3 Agriculture—			
(*a*) Area under Plantation ..			
(*b*) Area under Green Manuring.			
(*c*) Gramasahayak Scheme—			
(i) Number of Grama sahayaks elected.			
(ii) Quantity procured ..			
(*d*) Quantity of pesticides sold.			
4 Animal Husbandry—			
(*a*) Number of veterinary dispensaries constructed.			
(*b*) Number of pedigree bulls distributed.			
(*c*) Number of rams distributed on exchange.			
(*d*) Number of cockerels distributed on exchange basis.			
5 Fisheries—			
(*a*) Number of fish nurseries constructed.			
(*b*) Number of fingerlings supplied.			
6 Village Industries—			
Number of units started ..			
42. *Village Volunteer Force.*—			
(1) Total number of volunteers enrolled—			
(*a*) For production			
(*b*) For Man Education ..			
(*c*) For Village Defence ..			
(*d*) For Women's Wing ..			
(2) Defence Labour Bank—			
(*a*) Number of man days promised.			
(*b*) Value of contribution in kind.			
(*c*) Amount of cash deposited in lieu of labour contribution.			
(*d*) Amount realized for work undertaken on behalf of individual beneficiaries.			

ANNEXURE I.

Statistical details of Panchayat Unions in Development district.

Name of Panchayat Union and date of inauguration.	Headquarters.	Population as per latest Census (year of census to be indicated).	Area in square kilometre.	Number of villages.	Number of panchayats.	Post and Telegraph Office.	Nearest Railway station.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

ANNEXURE II.

Cash Transactions.

Year.	Opening balance.	Cash receipts.	Cash disbursement.	Closing balance.
(1)	(2)	(3)	(4)	(5)

Investments.

	Year.	Opening balance.	Investments made.	Investments realized.	Closing balance, column (2) plus (3) minus column (4).	Income from interest on investments.
	(1)	(2)	(3)	(4)	(5)	(6)
Government Securities ..						
Savings Bank Deposits ..						
Co-operative Society Deposits.						
Other Securities						
Total for 19 . ..						
Total for 19 . ..						

ANNEXURE II—*cont.*

BALANCE AND CLOSING BALANCE.

Particulars. (1)	*Ordinary.* (2) RS. P.	*Capital.* (3) RS. P.
Opening balance.		
1 General Account ..		
2 Education Account ..		
3 School Meals Account ..		
4 Production Fund Account.		
5 Deposits and Advances Account.		
6 Endowments Account ..		
7 Total		
8 Total opening balance ..		
9 Total receipts		
10 Total expenditure ..		
Closing balance.		
11 General Account ..		
12 Education Account ..		
13 School Meals Account ..		
14 Production Account ..		
15 Deposits and Advances Account.		
16 Endowments Account ..		
17 Total		
18 Total closing balance ..		
19 Remarks		
Receipts.		
I General Account—		
1 General taxation and Miscellaneous Revenue—		
(i) Total Local Cess ..		
(ii) Local Cess Surcharge.		
(iii) Local Cess Surcharge—Matching Grant.		
(iv) Surcharge on entertainment and show-tax.		
(v) Other Miscellaneous—		
(vi) Receipts		
Total		
2 Management—		
Ordinary		
Capital		
3 Communication—		
Ordinary		
Capital		
4 Health and Welfare—		
Ordinary—		
(i) Grant for Maternity Centres.		

ANNEXURE II—*cont.*

BALANCE AND CLOSING BALANCE—*cont.*

Particulars. (1)	*Ordinary.* (2)	*Capital* (3)
	RS. P.	RS. P.
***Receipts*—cont.**		
4 Health and Welfare—*cont.*		
Oridinary—*cont.*		
(ii) Women and Children Welfare Grant.		
(iii) Other items		
(iv) Total ordinary		
Capital—		
(v) Rural water supply		
(vi) Others		
(vii) Total		
5 Remunerative Enterprises—		
Ordinary		
Capital		
6 Investments—		
Ordinary		
Capital		
7 Total—		
Ordinary		
Capital		
II Education Account		
Ordinary—		
(i) Education		
(ii) Social Education		
(iii) Total		
Capital—		
III School Meals Account		
Ordinary		
Capital		
IV Production Fund Account—		
(i) Agricultural Programme—		
Ordinary		
Capital		
(ii) Irrigation Works—		
Ordinary		
Capital		
(iii) Village Industries—		
Ordinary		
Capital		
(iv) Khadi Programme—		
Ordinary		
Capital		
(v) Total—		
Ordinary		
Capital		

ANNEXURE II—*cont.*

BALANCE AND CLOSING BALANCE—*cont.*

Particulars. (1)	*Ordinary.* (2) RS. P.	*Capital.* (3) RS. P.
	Receipts—cont.	
V Deposits and Advances Account—		
Ordinary		
Capital		
VI Endowments Account—		
Ordinary		
Capital		
VII Total Receipt—		
Ordinary		
Capital		
VIII Grand Total—		
Ordinary		
Capital		
Remarks.		
	Expenditure.	
I General Account—		
1 Management		
2 Communications		
3 Health and Welfare—		
Ordinary—		
(i) Maternity Centres ..		
(ii) Women and Children's Welfare Programme.		
(iii) Others		
Capital—		
(iv) Rural Water-supply.		
(v) Others		
4 Remunerative Enterprises.		
5 Investments		
6 Total		
II Education Account—		
Ordinary—		
7 Education		
8 Social Education ..		
9 Total		
Capital—		
10 School buildings		
11 Others		
12 Total		
13 School Meals Account ..		
III Production Fund Account—		
14 Agricultural Programme		
15 Irrigation Works		
16 Village Industries ..		
17 Khadi Programme ..		
18 Total		

ANNEXURE II—*cont.*

BALANCE AND CLOSING BALANCE—*cont.*

Expenditure—cont.

Particulars. (1)	*Ordinary.* (2) RS. P.	*Capital.* (3) RS. P.
IV Deposits and Advances Account ..		
V Endowments Account		
VI Total		
VII Grand Total		
Remarks		

General Account.

Receipts under ordinary.

Actuals. 1960-6 .	*Actuals.* 1960-6 .		*Budget Estimate/ Revised Estimate,* 1960-6 .	*Budget Estimate,* 1960-6 .
		1. Net Local Cess ..		
		2. Local Cess Surcharge and Matching Grant (Rate).		
		3. Local Authorities Finance Act.		
		4. Local Roads Grant ..		
		5. Special Dearness Allowance Grant to cover up deficit.		
		6. Net income from remunerative enterprises.		
		7. Other items (Major items may be specified).		
		Total ..		

Surplus or deficit—

(a) Deduct/Add Outstanding Ways and Means Advance. Net surplus or deficit.

ANNEXURE II—*cont.*

BALANCE AND CLOSING BALANCE—*cont.*

General Account—cont.

Expenditure under ordinary.

	Actuals. 1960–6 .	Actuals. 1960–6 .	*Budget Estimate/ Revised Estimate,* 1960–6 .	*Budget Estimate,* 1960-6 .
1. Establishment (including allowances and contingencies).				
2. Balance of expenditure on Maternity Centres.				
3. On dispensaries ..				
4. Communications ..				
5. Division to Education Account Capital.				
6. Diversion to				
7. Contributions for works and agriculture.				
8. Other items (Major items may be specified).				
Total ..				

(*b*) Add/Deduct amounts pending reimbursement under all accounts.

ANNEXURE III.

(To be used by the Collectors for furnishing the particulars to the Government.)

Name of the development district— Number of panchayat unions—

Serial number.	Name of industry.	Number of panchayat unions running the industries.	In how many blocks the unit is working at. Profit.	In how many blocks the unit is working at. Loss.	Production. Quantity.	Production. Value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Sales. Quantity.	Sales. Value.	Number of persons trained.	Number of trained persons absorbed in trade.	Employment. Full time.	Employment. Part time.	Employment. Casual.
(8)	(9)	(10)	(11)	(12)	(13)	(14)

Expenditure incurred during the year.

Amount reimbursed by the panchayat unions during the year.

Other brief features, if any.

ANNEXURE IV.

FORM I (FINANCIAL RETURN).

(To be used by the Panchayat Union Commissioner, for furnishing the particulars to the Collectors.)

1. Name of the Panchayat Union— Classification of the Union—

Serial number.	Name of village industries taken up for implementation.	Amount sanctioned		Amount spent		Receipt from schemes during the year.	Amount reimbursed during the year.
		Recurring.	Non-recurring.	Recurring.	Non-recurring.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

FORM II (PRODUCTION AND SALES).

Serial number.	Name of the village industries.	Name of products manufactured.	Production during the year.		Sales during the year.		Working at profit.
			Quantity.	Value.	Quantity.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8

FORM III (TRAINING).

Number of persons trained during the year.	Number of trained persons absorbed in Industry.
(1)	(2)

FORM IV (EMPLOYMENT).

Details.	*Full time.*	*Part time.*	*Casual.*
(1)	(2)	(3)	(4)
1 Technical.			
2 Administrative.			
3 Skilled.			
4 Unskilled.			

ANNEXURE V.

CO-OPERATION.

1. Number of societies in the Panchayat Union (Furnish particulars for each type separately).
2. Names of the societies started during the year.
3. (*a*) Number of members in co-operatives.
   (*b*) Percentage of population covered by co-operatives.
   (*c*) Paid up share capital of members.
   (*d*) Percentage of agriculturists enrolled in Co-operative Societies.

ANNEXURE V—*cont.*

CO-OPERATION—*cont.*

4. **Services rendered by co-operatives.—**

   (*a*) Loans issued during the year—

   (i) Short term.

   (ii) Medium term.

   (*iii*) Long term.

   (iv) Percentage of loans issued to Agriculturists.

   (*b*) Value of produce marketed during the year.

   (*c*) Amount of deposit raised by co-operatives during the year.

   (*d*) Other services rendered—

   (i) Value of fertilisers sold.

   (ii) Value of *pesticides* sold.

   (iii) Value of consumer goods sold.

   (iv) Amount of *hire charges of* agricultural implements supplied.

5. Inspection—

   (*a*) Number of *societies* visited by Extension Officer (Co-operation).

   (*b*) Number of *societies* inspected (Inspection remarks which need special attention).

. Number of societies which—

   (*a*) Undertook the work of distribution of chemical fertilisers.

   (*b*) Quantity of fertilisers issued during the year.

Gramasahayak seed distribution scheme—

   (i) Number of *credit societies selected* under this scheme.

   (ii) Amount of *loan* advanced *to the agriculturists.*

. Co-operative marketing activities—

   (i) Quantity and value of members' produce marketed through co-operatives).

   (ii) Amount of loan advanced on the pledge of members' produce.

   (iii) Number of godowns built in the Panchayat Union area by co-operatives.

   (iv) Total storage space in terms of metric tonnes available.

   (v) Percentage of the storage space utilised by co-operatives.

9. Other special types of co-operatives—

Special activities undertaken in these co-operatives.

(Mention number of *societies and their activities during* the year such as number of houses contructed by rural housing societies, value of constracts executed *in* case of labour contract co-operatives societies, extent *of land brought under cultivation in case of farming* societies, value of handloom cloth produced and sold in case of weavers' co-operative societies, quantity and value of milk produced and sold by milk co-operatives and other societies, etc.)

10. Statutory items of work done dy the Extension Officer (Co-operation).

11. (i) Details of in service training in (Co-operation) conducted by the Extension Officer (Co-operation) for *Village* Level *Workers.*

   (ii) Special co-operative functions held during the year.

12. "Co-operative work" 'Milk Day' "Membership Week", "Handdloom Week", etc.

(G.O. No. 2178, R.D. & L.A., dated 10th October 1965.)

CHAPTER III—ESTABLISHMENT.

31. MADRAS PANCHAYAT UNION COUNCILS SERVICES—(SAFEGUARDING OF NATIONAL SECURITY) RULES.

1. *Short title and application.*—(1) These rules may be called the Madras Panchayat Union Councils Services (Safeguarding of National Security) Rules, 1962.

(2) They shall apply to all officers and servants of panchayats union councils other than the Commissioners.

2. *Definition.*—In these rules, "servants of a panchayat union council" means any person to whom these rules apply.

3. *Compulsory retirement.*—Where the Government are of opinion that a servant of a panchayat union council is engaged in or is reasonably suspected to be engaged in subversive activities or is associated with others engaged in subversive activities and that his retention in service is on that account prejudicial to national security, they may make an order compulsorily retiring such servant from service.

4. *Procedure.*—Before an order under rule 3 is made—

(*a*) the Additional Development Commissioner shall, by notice in writing, inform the servant of the panchayat union council concerned, of the action proposed to be taken in regard to him and give him an opportunity to make to the Government, within such period as may be specified in the notice, any representation, in writing against that action; and

(*b*) the Government shall take into consideration the representation, if any, so made by the servant of the panchayat union council concerned.

5. *Suspension.*—Where action under these rules is proposed to be taken in regard to a servant of a panchayat union council the Additional Development Commissioner shall, before placing him under suspension, permit him to proceed on such leave as may then be admissible to him.

6. *General rules not to apply.*—Nothing contained in the rules relating to the general establishment, appointment and punishment of officers and servants of panchayat union council shall apply to, or in respect of, any action taken or proposed to be taken under these rules.

7. *Pension, gratuity, etc.*—Any person compulsorily retired from service under rule 3 shall be entitled to such compensation, pension, gratuity or provident fund benefits as would have been admissible to him under the relevant rules on the date of such retirement, if he had been discharged from service due to the abolition of his post without any alternative suitable employment being provided.

(G.O. Ms. No. 261, R.D. & LA., dated 1st February 1962.)
(G.O. Ms. No. 542, R.D. & L.A., dated 9th March 1964.)

32. APPOINTMENT OF COMMON OFFICER OR SERVANT FOR TWO OR MORE PANCHAYAT UNION COUNCILS.

1. The Additional Development Commissioner may, when necessary, require two or more panchayat union councils, to appoint the same officer or servant, not being a commissioner to exercise or discharge any powers or duties of a similar nature for both or all of them :

Provided that the Additional Development Commissioner shall consult the Director of Public Health in respect of proposals relating to the public health establishment.

2. The panchayat union councils concerned shall meet the salary and allowances payable to such officer or servant, together with contributions payable towards his leave salary or provident fund in such proportion and in such manner as may be laid down by the Additional Development Commissioner with reference to the income of the panchayat union councils, the outturn of work of such officer or servant, or any other data which the Additional Development Commissioner may consider suitable for the purpose.

3. The Additional Development Commissioner shall specify the Commissioner of one of the panchayat union councils concerned for the purpose of exercising the powers referred to in section 61 of the Madras Panchayats Act, 1958.

4. If the Commissioner of any of the panchayat union councils concerned is not satisfied with the exercise of the powers referred to in rule 3 by the Commissioner specified under that rule, the Commissioner first mentioned may refer the matter to the Additional Development Commissioner whose decision on such reference shall be final.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)
(Memo. No. 12513 L/62-10, dated 12th November 1962.)
(G.O. Ms. No. 3162, R.D. & L.A., dated 28th November 1961.)

(72) *Fixation of strength of Panchayat Union Offices*—1. *Existing pattern of office staff of a Development Block.*—The staffing pattern laid down by the Government of India for every Block delimited under the Community Development Programme is as shown below, so far as office staff is concerned :—

(1) *One* Block Development Officer.

(2) *One* Progress Assistant.

(3) *One* Accountant-*cum*-Store-keeper.

(4) *One* Senior Clerk.

(5) *One* Cashier.

(6) *One* Typist.

(7) *Four* Class IV servants.

The cost of the above staff is shared by the Government of India and the State Government.

2. *Effect of constitution of Panchayat Union for a Development Block.*—(i) If a Panchayat Union Council is constituted under section 11 read with section 12 of the Madras Panchayats Act, 1958, for every Development Block, it will have an office of its own. The normal income of a Panchayat Development Block under the Act may come to about three to four lakhs of rupees under both the General Fund and the Elementary Education Fund. To manage the volume of work involved in transacting business connected with such funds, a scale of staff sanctioned for a normal Second Grade Municipality will be necessary.

(ii) When the execution of the Community Development Scheme is entrusted to it under section 66 of the Act, the Block Development Office under the Block Development Officer and the Panchayat Union Office will have to be merged into a single office.

(iii) Then it will be necessary to specify —

(*a*) what staff will constitute the Extension staff whose services are placed at the disposal of the Panchayat Union free of cost for office purposes and what staff will be the Panchayat Union staff proper ;

(*b*) how both the categories of the staff, namely, the Panchayat Union staff and the Extension staff will be chosen ;

(*c*) what salaries and allowances will be paid to both the categories of staff ; and

(*d*) how the cost of both the staff will be met.

For this purpose, it will not suffice to make over the staff according to the existing pattern and share the cost as at present. The following orders are issued clarifying the position of both the categories of the staff in respect of the matters referred to above.

3. *Commissioner for Panchayat Union.*—Section 44 of the Act provides that a Commissioner shall be appointed by the Government in the case of each Panchayat Union Council and that such Commissioner shall ordinarily be the Development Officer appointed in pursuance of the National Extension Service Scheme of Community Development for the Panchayat Development Block and also that no recovery shall be made from the Panchayat Union Council towards the salary and allowances paid to any Commissioner or towards his leave allowances, pension and provident fund. As soon as a Panchayat Union is constituted and the Panchayat Union Council comes into being, orders will be issued by the Government appointing the Block Development Officer of the respective Block as the Panchayat Union Commissioner.

4. *Other office staff.*—Section 57 (1) of the Act provides that the sanction of the Panchayat Union Council shall be obtained for all proposals for fixing or altering the number, designation and grades of its officers and servants and the salaries, fees and allowances payable to them ; while section 57 (3) empowers the Government to fix or alter the number, designation and grades and the salaries, fees and allowances payable to the officers and servants of a Panchayat Union. The Government have considered the question as to what categories of posts should form the authorised staff of a Panchayat Union Office and after such consideration they

have proposed to fix under section 57 (3) of the Madras Panchayats Act, 1958 the following scale of authorised staff for a Panchayat Union:—

Designation.	*Number.*
(i) Manager	One.
(ii) Accountant	One.
(iii) Head Clerk	One.
(iv) Upper Division Clerks	Two.
(v) Lower Division Clerks	Five.
(vi) Cashier (Shroff)	One.
(vii) Typist	One.
(viii) Attenders	Two (plus one more in the event of the number of teachers exceeding 250).
(ix) Peons	Six.
(x) Jeep Driver	One.

5. *Distinction between "National Extension Service establishments" and other establishments to be maintained by the Panchayat Union.*—Though it is desirable for purposes of efficient performance of the work of the Panchayat Union Office, that there should be an integrated office establishment dealing with "Community Development" work as well as "Local Administration" work it is necessary to continue to maintain a distinction between the staff to be maintained by the Panchayat Union at its own cost and the Government staff whose services are to be placed free of charge at the disposal of the Panchayat Union, along with the entrustment of the execution of the National Extension Service Scheme under section 66 of the Act. The purpose for which this distinction will be made are detailed in paragraphs 6 to 9 below. The Government direct that out of the integrated office establishment specified in paragraph 4 above, the following should constitute the National Extension Service establishment:—

(i) The Manager	One.
(ii) The Accountant	One.
(iii) Upper Division Clerks	Two.
(iv) Jeep Driver	One.

The remaining should be treated as the staff to be maintained by the Panchayat Union at its own cost.

6. *Statutory provisions regarding absorption of District Board staff under Panchayat Union Councils.*—Rule 12 of Schedule IV to the Madras Panchayats Act, 1958 provides that every officer and servant of the district board (other than the teachers and other employees of elementary schools) shall be appointed to such posts as the Government or such officer as may be authorised by them in this behalf may consider suitable under the Panchayat Union Council or any District Development Council. Therefore preference should be given to the employees of the district boards in making appointments to all posts included in the establishment of the Panchayat Union, whether such establishment constitutes the National Extension Service establishment or the Panchayat Union staff. The Government consider that by 1st April 1961 the District Board office should be completely partitioned into nucleus offices for Panchayat Unions and that they should start functioning as such in the respective Development Blocks (both active and shadow blocks) ahead of the formal inauguration of the Panchayat Union Councils. The District Board Office should then be shrunk down to a nucleus staff with adequate experience in accounts. The Government accordingly direct that the Collector and Special Officer of every District Board shall prepare a complete list of all persons employed under the District Board on 1st August 1960; carry out a complete scrutiny of their records; and determine in the case of each employee the post which he should hold under the Panchayat Union Council in order that he might be in position on 1st April 1961 in nucleus Panchayat Union Office referred to above. Such a placement statement should be prepared, bearing in mind the length of service put in by various categories of personnel and taking into account what the normal prospects would have been if the persons had been in the Revenue Department of Government. The preparation of the statement should be completed before 1st September 1960 and the persons concerned should be given intimation in appropriate terms about their future.

7. *National Extension Service Office establishment (initial constitution)*—(i) *Manager*—The post of Manager is new and in making appointment to it preference should be given to the employees of District Boards. The claims of Superintendents and Senior Upper Division Clerks should be considered first. If no suitable qualified person in the District Board service is available, persons may be recruited from municipal Offices and from the Revenue Department. The prior approval of the Additional Development Commissioner should be obtained for the list of candidates selected for appointment.

(ii) *Accountant.*—Candidates for appointment to the post of Accountant shall be recruited from the Local Fund Audit Department.

(iii) *Upper Division Clerks.*—Those Upper Division Clerks if any in District Board Offices who have not been promoted to the post either of Manager or Head Clerk should be absorbed as Upper Division Clerks. Subject to this requirement the Upper Division Clerks working in Block Offices should wherever they are suitable be continued. The 'Progress Assistant' provided for the National Extension Service Scheme has been redesignated as "Extension Officer—Statistics". The question of reorganisation of statistical establishments is under separate consideration and orders will issue separately. Meanwhile so long as there is a Progress Assistant (alias Extension Officer—Statistics) in any Block he should be counted against one of the posts of Upper Division Clerks.

(iv) *Jeep Driver.*—The Jeep Drivers in the Block Offices should be continued as such in the respective Blocks.

8. *National Extension Service (office) establishment (future maintenance).*—The question whether the posts may be included in the Madras Ministerial Service or a separate service may be constituted will be considered in due course and orders issued separately.

9. *Office establishment to be maintained by the Panchayat Union (initial constitution).*—(a) The following staff out of the integrated office establishment specified in paragraph 4 above shall constitute office establishment to be maintained by the Panchayat Union and they shall be remunerated at such scales of pay as may be fixed by the Panchayat Union but not higher than the following scales of pay :—

Scales of pay.

(i) Head Clerk—One—Rs. 125—5—175.

(ii) Lower Division Clerks—Five—Rs. 90—3—120—2—140.

(iii) Cashier (Shroff)—One—Rs. 90—3—120—2—140.

(iv) Typist—One—Rs. 90—3—120—2—140 plus special pay of Rs. 10.

(v) Attenders—Two Rs. 50—1—70 (plus one in the event of the number of teachers exceeding 250).

(vi) Peons—Six—Rs. 50—1—60.

(b) The pay and allowances of the Head Clerk and two of the Lower Division Clerks shall be debited to the Panchayat Union (Education) Fund. The pay and allowances of the remaining staff, viz., three Lower Division Clerks, one Typist, Cashier (Shroff), two or more Attenders and six Peons shall be debited to the Panchayat Union (General) Fund.

(c) Such number of additional posts (other than posts of Attenders and Peons) as may be required urgently to fill up the strength of each of the Panchayat Union Council should be created by the Special Officers of the District Boards as additions to the existing District Board staff one month in advance of the constitution of the Panchayat Union Council. For filling up the posts of Lower Division Clerks for which candidates from the District Boards or the Block Offices may not be available, the Employment Exchanges should be contacted. Preference should be given to local applicants over applicants from outside. Newly authorised posts of Attenders and Peons may be left to be filled later after Panchayat Unions begin to function. The following standardised procedure for recruitment of Lower Division Clerks should be followed: Candidates may be interviewed and selected by an *ad hoc* committee of officers consisting of the Personal Assistant to the Special Officer, one of the other Personal Assistants to the Collector and the Revenue Divisional Officer of the division for which the recruitment is made. The staff may be recruited one month ahead of the inauguration of the Panchayat Union so that they may be given training in the District Board Offices and formed into a separate section corresponding to the different union offices when the Manager and Accountant also join the District Board Offices on 1st September 1960.

10. *Organisation of Panchayat Union Office in three sections.*—The staff referred to in paragraphs 5 and 9 shall be distributed into the following three distinct sections in the combined Panchayat Union Office.

I. *General Administration Section.*

(1) Manager.

(2) Two Upper Division Clerks.

(3) One Lower Division Clerk for work relating to Panchayats.

(4) One Lower Division Clerk for work relating to General correspondence and Panchayat Union Council.

(5) One Cashier (Lower Division Clerk scale).

(6) One Typist (to do tappal work also).

(7) One Office Attender.

(8) One Record Attender.

II. *Budget and Accounts Section.*

(1) Accountant.

(2) One Lower Division Clerk.

III. *Education Section.*

(1) Head Clerk.

(2) Two Lower Division Clerks.

(3) One Attender in the event of the number of teachers exceeding 250.

11. *Office establishment to be maintained by the Panchayat Union (future maintenance).*—The question of issuing rules regarding the authorities who may appoint the officers and servants of Panchayat Union Councils and the classification, method of recruitment, pay and allowances, discipline and conduct and conditions of service of such officers and servants will be taken up separately and orders thereon will issue in due course.

(G.O. No. 1225, L.A., dated 20th July 1960.)

33. PERSONAL CONDUCT OF OFFICERS AND SERVANTS OF PANCHAYAT UNION COUNCILS.

1. *Gifts, gratuities and rewards.*—(1) Save as otherwise provided in these rules, an officer or servant of a panchayat union council shall not, except with the previous sanction of the commissioner accept directly or indirectly on his own behalf or on behalf of any other person, or permit any member of his family so as to accept, any gift, gratuity or reward or any offer of a gift, gratuity or reward from any person who is not related to him.

(2) Subject to the provisions of any general or special order of the Government, an officer or servant, of a panchayat union council may accept from any person a complimentary gift of flowers or fruits or similar articles of trifling value, but all officers and servants of a panchayat union council shall use their best endeavours to discourage the tender of such gifts.

(3) Subject to the provisions of any general or special order of the Government, an officer or servant of a panchayat union council may accept, or permit any member of his family to accept, from a person who is his personal friend, a wedding gift of a value which is reasonable in all the circumstances of the case. All officers and servants of a panchayat union council shall use their best endeavours to discourage the tender of such gifts and such acceptance or permission shall be reported to the commissioner and if the commissioner so requires, the gifts shall be returned to the donor.

(4) If an officer or servant of a panchayat union council cannot, without giving undue offence, refuse a gift of substantial value from a person, he may accept the same, but shall, unless the panchayat union council otherwise directs, deliver the gift to the panchayat union council.

(5) Subject to the provisions of any special or general order of the Government, a medical or veterinary officer of a panchayat union council may accept any gift, gratuity or reward offered in good faith by any person or body of persons in recognition of his professional services:

Provided that no veterinary officer of a panchayat union council shall accept any gift, gratuity or reward for inoculating animals against contagious diseases.

(6) No officer or servant of a panchayat union council shall make a habitual use of vehicles or animals belonging to others or travel free of charge in any vehicle plying for hire.

2. *Subscriptions.*—An officer or servant of a panchayat union council shall not take any part in the collection of subscriptions for any public or local purpose :

Provided that the Commissioner may, in consultation with the Senior Deputy Inspector of Schools in the case of teachers employed in elementary schools for boys and the Sub-Assistant Inspectress of Schools in the case of teachers employed in elementary schools for girls, accord permission to teachers to collect subscriptions for the following purposes, namely :—

(i) School day or parents' day celebrations including prizes for class work and sports and school entertainments by pupils ;

(ii) poor pupils' fund for providing fees or books or food for deserving pupils ;

(iii) school excursions ; and

(iv) educational exhibitions and propaganda.

The headmaster or headmistress of the school shall be responsible for the proper maintenance of the accounts relating to such collections and the expenditure therefrom.

The headmaster or headmistress shall prepare a statement of receipts and charges for each purpose separately and submit to the Commissioner within a week after the close of the celebration or after the accounts are settled in other cases. These accounts shall also be made available for the scrutiny of the inspecting officer

either at visits to schools or at inspection. The balance of collections, if any, shall be deposited in the post office savings bank.

3. *Purchase of resignation.*—Officers or servants of a panchayat union council shall not enter into any pecuniary arrangement for the resignation by one of them of any office under the panchayat Union Council for the benefit of others. Should this rule be infringed, any appointment consequent upon such resignation shall be cancelled and such parties to the arrangement as are still in the service shall be suspended pending the orders of the Commissioner.

4. *Control over immovable property held or acquired by officers and servants of panchayat union councils.*—Every officer or servant of a panchayat union council or candidate for service under a panchayat union council shall make to the Commissioner a declaration of all immovable property which may from time to time be held or acquired by him or by his wife or by any member of his family living with or in any way dependent on him. Such declaration shall state the district within which the property is situated and shall give such further information as the panchayat union council may by general or special order require.

This rule shall apply only to officers and servants in and candidates for appointment to the superior service as deemed in rules regulating the grant by panchayat union councils of gratuity to their officers and servants.

Notes.—(i) The declaration must include all immovable property held or acquired wherever situated in India. It should, as far as possible, give all the details specified in the form in Appendix A.

(ii) Every officer or servant of a panchayat union council shall submit to the commissioner not later than the 15th January in each year a statement in the form given in Appendix A showing all the immovable property of which he stood possessed, or in which he had an interest at the close of the preceding calendar year. In columns (6) to (16) and (19) to (21) of the form, particulars shall be entered of any immovable property relinquished or otherwise disposed of.

(iii) If in any year an officer or servant of a panchayat union council has neither acquired nor relinquished or otherwise disposed of any immovable property or any interest in immovable property, he may instead of a return in the form given in Appendix A submit a certificate in the form below :—

"I, A.B., do solemnly declare that since the submission by me of the return/certificate on . . . . . I have not acquired or become possessed of, either in my own name or in that of any other person, or relinquished or otherwise disposed of any immovable property or any beneficial or other interests, in immovable property.

Place : (Signature) A.B.,

Date : Official designation".

(iv) The annual return shall include all immovable property acquired or registered in the name of the officer or servant of the panchayat union council either on his own account or as a trustee, executor or administrator or temple mirasdar or acquired or registered in the name of or held or managed by his wife or by any other member of his family living with or in any way dependent on him. In the case of an officer or servant of a panchayat union council who follows the Marumakkatayam or Aliyasanthana Law, the statement shall include acquisitions of immovable property by his consort.

(v) A statement in the form given in Appendix B showing the immovable property held by each officer or servant shall be recorded in his service book. This statement shall be revised every year with reference to the particulars furnished under Note (ii) above. Every entry or alteration in the statement shall be duly attested by the officer competent to record the certificate of annual verification in the service book concerned.

(vi) A candidate for appointment under a panchayat union council shall submit with his application a statement in the form given in Appendix A.

(vii) Any attempt to mislead and any failure to give full and correct information will render the officer or servant concerned liable to dismissal from service.

5. *Promotion and management of companies.*—(1) No officer or servant of a panchayat union council shall accept paid employment in any company, or mutual benefit society, or act as an agent, whether paid by salary or by commission to the Life Insurance Corporation of India, any insurance company or societies.

(2) Any officer or servant of a panchayat union council may with the previous sanction of the commissioner take part in the management of a mutual benefit society, provided that no remuneration is accepted therefor.

(3) Any officer or servant of a panchayat union council may take part in the promotion of co-operative societies and may with the previous sanction of the commissioner, hold office in any co-operative society, to serve on any committee appointed for its management, or accept remuneration from it for any service rendered by him.

(4) Before according sanction in any case under sub-rule (2) or (3), the commissioner shall satisfy himself that the work undertaken by the officer or servant will be performed without detriment to his official duties.

6. *Private trade or employment.*—(1) An officer or servant of a panchayat union council shall not engage in any trade or undertake any employment other than his public duties ;

(2) (*a*) An officer or servant of a panchayat union council may undertake honorary work of a social or charitable nature or occasional work of a literary or artistic character provided that his official duties do not suffer thereby. But the panchayat union council may at any time forbid him to undertake or require him to abandon any employment which in its opinion is undesirable.

(*b*) No teacher shall undertake private tuition without the written permission of the commissioner.

(3) The commissioner may in consultation with the Senior Deputy Inspector of Schools in the case of teachers employed in elementary schools for boys and the Sub-Assistant Inspectress of Schools in the case of teachers employed in elementary schools for girls, accord permission to teachers under the following items of work, namely:—

(i) broadcast talks on educational problems;

(ii) writing of text-books for class work or for use in libraries in exceptional cases subject to the following conditions, namely:—

(*a*) The teacher shall not retain copyright in or interest in the sale of copies of any text-book written by him for use in a recognized school in this State. He may accept only a definite lump sum as remuneration from the publishing firm or any other party.

(*b*) No teacher who is a member of the Text Book Committee shall write or edit any text-books for use in a recognized school, during his membership of the Committee.

Explanation.—A recognized school shall mean a school maintained by or opened with the sanction of the Government or to which recognition has been accorded under the Madras Educational Rules or under the rules framed under the Madras Elementary Education Act, 1920.

(iii) examinership for public examinations;

(iv) service as part-time post-master or as part-time clerk of a panchayat, provided that no teacher shall be permitted to hold at the same time the post of a part-time post-master and part-time clerk of a panchayat.

(4) (*a*) Save as otherwise provided for in sub-rule (3), in the case of broadcast talks on educational problems, no officer or servant of a panchayat union council shall deliver a broadcast talk at a broadcasting station on any subject without the previous permission of the Collector. The Collector may refer any case to Government for orders if he considers such a course desirable.

(*b*) An officer or servant of a panchayat union council who is invited or who wishes to deliver a broadcast talk shall intimate to the Collector through the proper channel, the subject on which he proposes to talk and if it is on a subject directly or indirectly

connected with his official duties, or if so required, shall submit the full text of the talk for the approval of the Collector before it is delivered.

(c) The provisions of clauses (a) and (b) shall apply *mutatis mutandis* to the broadcast by an officer or servant of a panchayat union council of musical or other performances (including the playing of prepared 'recitals' or gramaphone records).

7. *Pecuniary transactions with contractors.*—All officers and servants of panchayat union councils are prohibited from having any pecuniary transactions with panchayat union council contractors or any other person in any way connected with any department under the panchayat union council.

8. *Insolvency and habitual indebtedness.*—An officer or servant of a panchayat union council shall avoid habitual indebtedness. If he is adjudged or declared insolvent, or has incurred debt aggregating a sum which in ordinary circumstances he could not repay within a period of two years or if a part of his salary is frequently attached for debt, has been continuously so attached for a period of two years, or is attached for a sum which, in ordinary circumstance he could not repay within a period of two years, he may, unless he proves that the insolvency or indebtedness is the result of circumstances which, with the exercise of ordinary diligence, he could not have foreseen or over which he had no control and has not proceeded from extravagant or dissipated habits, be presumed to have contravened this rule. An officer or servant of a panchayat union council who applies to be or is adjudged or declared insolvent, shall forthwith report his insolvency to the head of the office or department in which he is employed.

9. *Communication of official documents or information.*—No officer or servant of a panchayat union council, shall except when generally or specially empowered in this behalf by the panchayat union council, communicate directly or indirectly any document or information which has come into his possession in the course of his official duties or has been prepared or collected by him in the course of those duties, whether from official sources or otherwise, to any other officer or servant of the panchayat union council or an officer or servant of any other local authority or a servant of the Government unauthorised to receive the same, or to a non-official person or to the press.

10. *Connection with the press.*—An officer or servant of a panchayat union council shall not become a proprietor in whole or in part or conduct or participate in the editing or management of any newspaper or other periodical publication.

11. *Restrictions on the publication of documents and on communications to the press.*—(1) No officer or servant of a panchayat union council shall, in any radio broadcast or in any document published

anonymously or in his own name or in the name of any other person or in any communication to the press or in any public utterance, make any statement of fact or opinion—

(i) which has the effect of an adverse criticism of any current or recent policy or action of the Central Government or a State Government, panchayat union council or a panchayat, or a municipal council; or

(ii) which is capable of embarrassing the relations between the Central Government, the State Government, panchayat, panchayat union councils and municipal councils; or

(iii) which is capable of embarrassing the relations between the Central Government and the Government of any foreign State.

Provided that nothing in this rule shall apply to any statements made or views expressed by an officer or servant of a panchayat union council in his official capacity or in due performance of the duties assigned to him.

(2) An officer or servant of a panchayat union council who intends to publish any document under his own name or to make any communication to the press under his own name or to deliver any public utterance containing statements in respect of which any doubt as to the application of the restrictions imposed by sub-rule (1) may arise, shall submit to the Collector a copy of the draft of the document which he intends to publish or of the communication which he intends to make or of the utterance which he intends to deliver, and shall not publish the document, make the communication or deliver the utterance save with the sanction of the Collector and with such alterations, if any, as he may direct.

12. *Evidence before committees.*—An officer or servant of a panchayat union council shall not give evidence before a public committee, unless he has first obtained the permission of the commissioner. In giving such evidence he shall not criticise the policy or decisions of the panchayat union council or of the State or Central Government.

This rule shall not apply to the evidence given before statutory committees with power to compel attendance and the giving answers or to evidence given in judicial enquiries.

13. *Taking part in elections.*—An officer or servant of a panchayat union council shall not stand as a candidate, or interfere, or use his influence in any way or do anything in aid or in obstruction of any candidate, in any election to a legislative body or local authority, nor shall he take part in or subscribe in aid of any electioneering party organisation:

Provided that an officer or servant of the panchayat union council who is qualified to vote at such an election may exercise his right to vote but shall, as far as possible, avoid giving any indication of the manner in which he proposes to exercise that right.

This rule shall apply only to whole-time officers and servants.

14. *Taking part in politics.*—Subject to any general or special order of the Government, no officer or servant of a panchayat union council shall take part, or subscribe in aid of, or assist in any way any politial movement in India, or relating to Indian affairs. When there is room for doubt whether any action which an officer or servant proposes to take will contravene this rule, he should refer the matter to the Inspector through the commissioner whose decision thereon shall be final.

NOTE.—Subversive activities or the expression of disloyal sentiments by an officer or servant will be regarded as sufficient ground for dispensing with his services.

15. *Responsibility of officers and servants for acts of their family.*—An officer or servant of a panchayat union council is responsible for any act done by his wife or by any other member of his family living with or in any way dependent on him which, if done by himself, would constitute a breach of the rules.

16. *Vindication of acts and character of panchayat union council officer or servant as such.*—An officer or servant of a panchayat union council may not, without the previous sanction of the commissioner, have recourse to any court or to the press for the vindication of his official acts or character from defamatory attacks.

Nothing in this rule shall limit or otherwsise affect the right of any officer or servant of a panchayat union council to vindicate his private acts or character.

17. *Address while under suspension.*—When an officer or servant of a panchayat union council is suspended, he is free to go where he likes, but he shall leave his address with the commissioner. He shall also leave his address with the officer, if any, holding an enquiry into his conduct.

He shall obey all orders to attend any inquiry into his conduct and if he fails to do so, the inquiry may be held in his absence.

18. *Influencing superior authorities for furtherance of interests.*—No officer or servant of a panchayat union council shall bring or attempt to bring any political or other outside influence to bear upon any superior authority for the furtherance of his interests. The penalty for a contravention of this rule shall be the withholding of promotion from him either permanently or for such period as the commissioner may determine, or the reduction to a lower-stage in the time-scale of pay.

Explanation.—An officer or servent of a panchayat union council causing his own case to be made a subject of an interpellation in the panchayat union council or in Parliament or in the State Legislature contravenes this rule.

19. *Addressing or interviewing superior authorities.*—(1) No officer or servant of a panchayat union council may address directly any superior authority other than that to which he is immediately

subordinate in any matter relating to his official duties or affecting him personally as such officer or servant.

NOTE.—An officer or servant of a panchayat union council who has addressed through his immediate superior authority may, if he wishes, submit to the superior authority direct a copy of the communication sent through his immediate official superior.

(2) No officer or servant of a panchayat union council may approach any person, official or non-official, other than the officer to whom he is immediately subordinate in order to enlist support in respect of a matter affecting him personally as an officer or servant of a panchayat union council or to obtain testimonials or certificates.

(3) No officer or servant of a panchayat union council may, except with the previous permission of the authority to which he is immediately subordinate, seek an interview with any officer other than his immediate superior in respect of any matter affecting him personally as such officer or servant and no officer or servant of a panchayat union council may seek such an interview with a Minister or a Secretary to Government.

(4) Every application by an officer or servant of a panchayat union council for an appointment or for promotion shall be sent through the proper channel.

20. *Public demonstration in honour of officers and servants of panchayat union councils.*—(1) No officer or servant of a panchayat union council shall receive any complimentary or valedictory address, or attend any public meeting or entertainment held in his honour. There is, however, no objection to an officer or servant attending a farewell entertainment given to him by personal friends or by a club of which he is a member; but in accepting an invitation, the officer or servant shall make it clear that the function must be purely private and on no account assume the character of a public entertainment, that no address shall be presented to him and that no report of the proceedings shall be published in the public press.

(2) No officer or servant of any rank shall accept an entertainment from his subordinates.

21. No officer or servant of a panchayat union council shall be a member of any association, union or federation of officers and servants of panchayat union councils if a person who is not an officer or servant of a panchayat union council, is a member, office-bearer or patron of such association, union or federation.

22. *Discussion of the policy or action of Government.*—No officer or servant of a panchayat union council shall by any utterance writing otherwise, discuss or by the criticise in public or at any meeting of any association or body, any policy pursued or action taken.

Central Government or a State Government, a panchayat or a panchayat union council, or a *municipal council*, nor shall he in any manner participate in any such discussion or criticism :

Provided that nothing contained in this rule shall be deemed to prohibit—

(1) any officer or servant of a panchayat union council from participating in discussions at any private meeting solely of the officers and servants of panchayat union councils or of any recognized association of their own, of matters which affect the personal interest of such officers or servants individually or generally ; or

(2) any officer or servant of a panchayat union council from defending and explaining in public or private meetings any policy or action of the State Government, panchayat union council, panchayat or municipal council for the purpose of removing mis-apprehensions and correcting mis-statement or for the purpose of effectively carrying out such policy.

Explanation.—Nothing contained in this rule shall be construed to limit or abridge the power of the State Government to require any officer or servant of a panchayat union council to publish and explain any policy or action of the Government in such manner as may appear to them to be expedient or necessary.

23. *Application for private employment.*—(1) No officer or servant of a panchayat union council shall apply for private employment or signify his willingness to accept such employment without having previously obtained the permission in *writing* of the commissioner.

(2) (*a*) Permission to apply for or accept private employment shall normally be granted to a person who is on leave preparatory to retirement, unless the employment is in a trading concern in India. Permission to apply for or accept private employment in a trading concern in India will be granted only in very exceptional cases and may be subject to the condition of immediate retirement of the officer or servant from the services of the panchayat union council concerned.

(*b*) Permission to apply for or accept private employment shall not be granted to any other officer or servant of the panchayat union council unless the commissioner is satisfied that his premature resignation may be accepted without detriment to the services of the panchayat union council.

(3) If a person who is refused permission to apply for or accept private employment wishes to resign his appointment under a panchayat union council, such resignation shall ordinarily be accepted.

(4) Where a person who is not on leave preparatory to retirement is permitted to apply for or accept private employment, he shall resign his appointment under the panchayat union council immediately on accepting such employment.

APPENDIX A.

Statement of immovable property and interest in immovable property possessed, acquired or transferred by during the year ending 31*st December* 19 .

NOTE.—Property in which the officer or servant had acquired an interest before the year for which the return is submitted and in which he retained an interest during that year should be shown first, then those properties regarding which transaction took place during the year.

1 Name of officer or servant ..

2 Office held .. .. ..

3 Date of entertainment in service.

4 Nature of property, i.e.—

(1) Houses (stating whether they are with or without gardens) and the uses to which they are put.

(2) Lands whether used for purposes of agriculture or as gardens or for any other purposes.

5 Whether acquired before or during 19 .

6 Whether relinquished during 19 .

Situation of land or other property.
- 7 Village ..
- 8 Taluk ...
- 9 District ..

10 Survey number .. ..

Extent and assessment of lands.
- Dry.
  - 11 Extent ..
  - 12 Assessment.
- Wet.
  - 13 Extent ..
  - 14 Assessment.

15 Circar or inam .. ..

16 From whom acquired or in whose favour relinquished.

17 In whose name registered after acquisition or before relinquishment.

18 By what means and for what purpose acquired.

19 Year, month and day of deed.

20 Right possessed in the land..

21 Price paid or obtained for the land.

22 Remarks .. .. ..

I, do solemnly declare that I do not at this time possess either in my own name or in that of any other person and that I have not during the year 19 , acquired or parted with any immovable property or any beneficial or other interest in immovable property other than what is entered in this return.

Station : (Signature.)

Date : (Office.)

NOTE.—(1) The statement must be submitted punctually on the 15th January of each year.

(2) New acquistions during the year to which the return relate should be entered in red ink.

(3) Particulars of any immovable property of which an officer may have become dispossessed during the year should also be entered in the annual return.

APPENDIX B.

Statement of immovable property and interest in immovable property held by officers and servants of panchayat union councils.

1 Name of the officer or servant ...

2 Date of entertainment in service.

3 Office held .. ..

4 District and division in which property is situated.

Particulars regarding property.
- 5 Nature of property.
- 6 Extent .. ..
- 7 Assessment ..
- 8 In whose name registered.

9 When acquired, inherited, etc ..

10 By what means and for what purpose acquired.

11 Nature of interest possessed by the officer or servant concerned in such property.

12 Remarks .. .. ..

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)

(G.O. Ms. No. 3162, R.D.L.A., dated 28th November 1961.)

(73) *Payment of House Rent Allowance to employees borne on Panchayat Union Service.*—Orders have been issued in G.O. 711, Finance, dated 11th July 1960, fixing the new rates of house rent allowance payable to Government servants. This Government Order makes house rent allowance payable to Government employees in all municipalities, all taluk headquarters, all divisional headquarters and certain specified special areas. The Government consider that it is necessary to extend the same concession to the employees borne on Panchayat Union Service working in the same areas. Accordingly the following orders are issued.

2. Under section 57 (3) of the Madras Panchayats Act, 1958, Government direct that house rent allowance shall be payable to all employees of the Panchayat Unions, who are paid out of the Panchayat Union funds, working in the headquarters of those panchayat unions whose headquarters offices are located in municipalities, taluk headquarters, headquarters of Revenue Divisions and the special areas mentioned in the Government Order first cited. (G.O. No. 711, Finance, dated 11th July 1960.) The rates of the allowance payable are those applicable to the respective areas with reference to the classification in G.O. No. 711, Finance, dated 11th July 1960, as amended by G.O. No. 291, Finance, dated 24th February 1961.

3. The allowance is payable subject to the following conditions :—

(a) The allowance will be payable with effect from the date of constitution of the Panchayat Union, or, the date of employment in the Panchayat Union at its headquarters, whichever is later.

(b) In the case of panchayat unions already constituted, the allowance will be payable with retrospective effect with effect from the date of constitution of the panchayat unions, or, the date of employment in the panchayat union at its headquarters, whichever is later.

(c) The allowance will be payable to those working within the limits of the headquarters of the panchayat union, irrespective of the place of their actual residence.

(d) Those employees having free quarters will not be eligible for the allowance.

(e) The following categories of employees are not eligible for the allowance :—

(i) Menials paid from contingencies (other than sanitary workers).

(ii) Sanitary workers who are provided with quarters, free or on nominal rent.

(iii) Sanitary workers who are employed off and on as casual workers.

(iv) Staff paid on nominal muster rolls.

(v) Work-charged establishment.

(f) The expenditure on the payment of the allowance should be met entirely from the funds of the respective Panchayat Unions. No grant will be given by the Government to meet deficit, if any, caused by the payment of the allowance.

(G.O. Ms. No. 942, R.D. & L.A., dated 28th March 1961.)

(74) *Writing up of personal Files of Panchayat Union Commissioners.*—The Government have examined the question of writing, scrutinising and maintaining the personal files of the Block Development Officers-*cum*-Panchayat Union Commissioners. In supersession of all the previous orders on the subject, the Government direct that the following procedure be adopted regarding the writing scrutiny and maintenance of the personal files of the Block Development Officers-*cum*-Panchayat Union Commissioners :—

(1) The confidential reports should be written annually for the period ending 31st December.

(2) The Revenue Divisional Officers concerned should draw the confidential reports on Block Development Officers-*cum*-Panchayat Union Commissioners and send them to the Additional Development Commissioner through the Chairman of the Panchayat Union Council and the Collector of the district concerned.

(3) The District Heads of Departments like the District Agricultural Officers, the District Veterinary Officers, the Deputy Registrars of Co-operative Societies, etc., may report separately to the Collector of the district on the work and conduct of the Block Development Officers-*cum*-Panchayat Union Commissioners, if necessary.

(4) The Collector should forward the confidential reports received from the Chairmen to the Additional Development Commissioner. While forwarding the reports he can add his own remarks after taking into consideration the reports received from the districts heads referred to in item (3) above, if he considers necessary.

(5) It is enough if a single copy of confidential report is sent to the Additiona Development Commissioner. No duplicate file need be maintained either by the Revenue Divisional Officers or the Collectors or the Chairmen.

(6) The main personal files of the Block Development Officers-*cum*-Panchayat Union Commissioners will be maintained by the Additional Development Commissioner.

(7) The Additional Development Commissioner will be the scrutinising authority of the confidential reports and he will communicate adverse remarks, if any, to the Block Development Officers-*cum*-Panchayat Union Commissioners and obtain their acknowledgments and add them to the personal files.

(G.O. Ms. No. 3040, L.A., dated 13th November 1961.)

(75) The Government have examined the question of issuing instructions regarding the formation and recognition of Associations of employees (other than school teachers) of Panchayat Unions. The attention of all concerned is invited in this connection, to the instructions issued in G.O. Ms. No. 1671, L.A., dated 8th September 1948 governing the formation of Associations of employees of Local Boards and Municipal Councils. These instructions are applicable to the employees of District Boards. Attention is also invited to section 197 (vi) of the Madras Panchayats Act, 1958 and it is hereby clarified that the instructions issued in G.O. Ms. No. 1671, L.A., dated 8th September 1948 will apply also to all employees of Panchayat Unions paid out of Panchayat Union funds (other than Elementary School Teachers).

(Memo No. 53209/T4/61-1, dated 17th May 1961.)

(Copy of G.O. No. 1671, L.A., dated 8th September 1948 as amended.)

(76) In supersession of the orders in G.O. No. 2366, L.A., dated 31st October 1945, as amended by G.O. No. 1760, L.A., dated 17th October 1947, a revised set of instructions for the formation and recognition of Associations of employees of local boards and municipal councils (other than school teachers) is appended to this order. Executive authorities of local boards and municipal councils are requested to bring these instructions to the notice of their employees.

APPENDIX.

INSTRUCTIONS FOR RECOGNITION OF ASSOCIATIONS OF EMPLOYEES UNDER LOCAL BOARDS AND MUNICIPAL COUNCILS (EXCEPT TEACHERS IN LOCAL BOARD AND MUNICIPAL SCHOOLS).

1. An association may be formed—

(*a*) separately of a particular class of employees under any municipal council, panchayat board or district board, or

(*b*) of all the superior employees serving under each municipal council, panchayat board or district board.

(*c*) in any district jointly of a particular class of employees of municipal councils, panchayat board and the district board.

No association will be recognised which draws its members from an area larger than a district. An association of industrial employees must be registered under the Indian Trade Unions Act.

2. The Association shall be for the purpose of enabling the class of employees of whom it consists to communicate the needs of the employees to the local bodies or to Government or to the officers of Government in respect of conditions of their service. It may also express its views on matters referred to it by Government or an officer of Government or by the local authority or authorities from which its members are drawn.

3. Membership of the Association shall be open to every employee in active service of the class represented by the association or to an employee of that class who has honourably retired from the service of a local body, and no other person shall be admitted as member of the Association. Persons who are not in the active service in the local body shall not be office-bearers of the Association.

4. The Association shall not discuss political subjects at any of its meetings or take part in political activities nor shall it maintain a political fund.

5. The Association may make its own regulations not inconsistent with these regulations in regard to all matters connected with the conduct of its proceedings and the powers, duties and functions of its office-bearers. A copy of such regulations shall be forwarded to Government, if called for, and shall be subject to such amendments as the latter may specify.

6. The meetings of the Association shall be open only to its members and office-bearers but any other person may be permitted to attend when such person has been invited either to deliver an address or to participate in annual or other special celebrations of the Association. The Association shall not without the previous sanction of the Government permit its proceedings to be open to the Press.

7. The Association shall hold its meetings ordinarily on holidays. On occasions when it is not possible to do so, the authority who is competent to grant leave to the employee concerned will so far as is possible grant casual leave to the employee who is a member or office-bearer of the Association to attend duly convened meetings of the Association. The grant of such leave shall be subject to the exigencies of the service of which the authority in question shall be the sole judge.

8. Within ten days of every meeting of the Association a copy of the proceedings at such meeting shall be forwarded to the executive authority of the local body or bodies concerned who shall place them before the local bodies concerned for their consideration and submission if necessary to Government or officers of Government with such recommendation as the local bodies think fit. A copy of the annual statement of its accounts together with a brief report of its activities and list of its members and office-bearers shall be forwarded to the executive authority of the local body or bodies concerned on dates which they may specify. Changes in the personnel shall also be reported to the local body or bodies concerned immediately the change takes place.

9. Representations from such associations may be made orally by deputation or presented in writing to the executive authority of the local body concerned notwithstanding anything contained in the rules relating to the submission of petitions and memorials by servants of local bodies.

Provided that (a) representations to Government shall be made only through the channel that may be specified by Government;

(b) they shall be in the form of a petition stating the grounds and circumstances of each case;

(c) representation shall be made only to the authority that may be appointed by Government; and

(d) no representation or deputation will be received except in connexion with a matter which is, or raises questions which are of common interest to the class represented by the Association.

No attention will be paid to representations from Associations which have not been accorded official recognition.

Nothing in these instructions affects the discretion of the Government, the head of a department or the executive authority of the local body or bodies concerned to receive or not to receive a deputation from any Association.

10. Recognition is accorded for the purpose of enabling the employees of local bodies to communicate their needs and grievances to the local bodies and to Government. It may be refused or withdrawn if the members adopt other methods of ventilating those needs and grievances.

NOTE.—For the purpose of the instruction "other methods" shall include seditious propaganda, expression of disloyal sentiment, publication in the press, engaging or inviting the assistance of political and other parties for the representation of grievances and threat of strike.

11. Application for recognition of Associations should be submitted to Government through the local authority or authorities and the head of the Departments of Government concerned together with a copy of the regulations of the Association referred to in instruction 5.

12. The Association shall not seek the assistance of any political party or organization to represent the grievances of its members.

13. The Association shall have the following regulation incorporated among its regulations :—

"A strike or the threat of a strike against the local body shall never be used as a means of achieving any of the purposes of the Association."

14. The Government may delegate any of their powers under these instructions to any authority subordinate to it.

(G.O. Ms. No. 1671, L.A., dated 8th September 1948.)

(G.O. Ms. No. 559, L.A., dated 27th March 1951.)

34. PAYMENT OF ARREAR CLAIMS OF PANCHAYAT UNION COUNCIL STAFF.

1. (1) Any claim of an officer or servant of a panchayat union council for arrears of pay, allowances or increments of pay which has been allowed to remain in abeyance shall, before payment, be investigated by the commissioner—

(i) with the sanction of panchayat union council in the case of claims relating to a period exceeding six months but not exceeding two years ; and

(ii) with the sanction of the panchayat union council and of the Collector in the case of claims relating to a period exceeding two years.

(2) No claim for travelling allowance shall be entertained if it is made after three months from the date of completion of the journey to which it relates. Countersigning officers shall refuse to countersign bills presented after three months from the date of completion of the journey for which the travelling allowance is claimed.

2. The payment of an arrear claim ordered under rule 1 shall not exceed the amount found to be actually due under the claim in respect of a period of one year immediately preceding the date of detection of the under-payment. If, in any particular case, it is considered that for special reasons a larger concession should be granted, the commissioner shall consult the Examiner of Local Fund Accounts in the first instance and then obtain, if the Examiner of Local Fund Accounts so advises the sanction of the Collector for payment of arrears for a period exceeding one year :

Provided that consultation with the Examiner of Local Fund Accounts shall not be necessary in respect of arrear claims involving a sum not exceeding rupees twenty-five in each case.

Explanation.—For the purpose of this rule, the date of detection of an under-payment shall be the date on which the under-payment is detected by or brought to the notice of the commissioner or, if it is first detected in audit, the date of detection by the Audit Department. An arrear claim resulting from an order issued with retrospective effect does not arise until the order is issued and shall not, therefore, be treated as a claim allowed to remain in abeyance during the period prior to the date of the order. An order passed with retrospective effect shall, for the purposes of this explanation be deemed to be one, which in the circumstances of the case, could not have been passed earlier or which was deliberately held over pending consideration.

3. The power conferred on the panchayat union council by rule 1 shall not be delegated by the panchayat union council.

(G.O. Ms. No. 1677, L. A., dated 8th October 1960.)

(77) *Sanction of increments to Extension Officers.*—In G.O. Ms. No. 1310, Public (Rural Development Projects), dated 9th August 1954, the Block Developments Officers have been empowered to sanction increments to all non-gazetted staff working in Blocks including Extension Officers.

2. In G.O. Ms. No. 2095, Public (Rural Development Projects), dated 28th July 1959, orders have been issued that in respect of non-gazetted ministerial staff working in the Blocks manned by the non-gazetted Block Development Officers, their increments will be sanctioned by the Revenue Divisional Officers, and in respect of non-gazetted ministerial staff working in the Blocks manned by Gazetted Block Development Officers, their increments will continue to be sanctioned by Gazetted Block Development Officers. In G.O. Ms. No. 2656, Food and Agriculture, dated 3rd September 1951, orders have been issued in the Food and Agriculture Department to the effect that the increments of the Extension Officers (Agriculture) will be sanctioned by the District Agricultural Officers.

3. It is now considered that as the Extension Officers are borne on the cadres of different technical departments, it is desirable that their increments are sanctioned by the concerned District Officers themselves. Accordingly the Government direct that the increments of Extension Officers working in Blocks be sanctioned by the respective District Officers.

(G.O. No. 144, R.D., dated 26th February 1960).

(78) *Sanction of increments of Extension Officers for panchayats.*—The Government direct that the increments of the Extension Officers for Panchayats be hereafter sanctioned by the Revenue Divisional Officers in whose jurisdiction they are working.

(G.O. No. 2714, R.D. & L.A., dated 13th February 1962).

35. POWER OF GOVERNMENT TO RELAX RULE OR REGULATION IN RESPECT OF ESTABLISHMENT OF PANCHAYAT UNION COUNCILS.

No rule or regulation made under the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958) shall be construed to limit or abridge the power of the Government to deal with the case of any officer or servant of panchayat union council or any candidate for appointment to the service of a panchayat union council in such manner as may appear to them to be just and equitable :

Provided that where any such rule or regulation is applicable to the case of any such officer or servant of a panchayat union council or to any candidate for appointment to the service of a panchayat union council the case shall not be dealt with in any manner less favourable to such officer or servant of the panchayat union council or to the candidate for appointment to the service of the panchayat union council as the case may be than that provided by that rule or regulation.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)

36. TRANSFER OF OFFICERS AND SERVANTS OF PANCHAYAT UNION COUNCILS.

1. A panchayat union council may permit any of its officers and servants paid out of its own funds, to leave its service permanently and enter the service of any other panchayat union council within the same district :

Provided that the panchayat union council whose service the officer or servant intends to enter is willing to permit such officer or servant to enter its service subject to the terms and conditions as may be agreed to by the panchayat union councils concerned and such terms and conditions shall include conditions regarding the carrying over of the leave earned and other specified benefits accrued to the officer or servant in his previous service under the panchayat union council concerned, to the service under the panchayat union council which the officer or servant intends to enter :

Provided further that such transfer shall be effected by the panchayat union councils concerned only after obtaining in writing the willingness of the officer or servant concerned :

Provided also that it shall not be necessary to refer the matter of such transfer to the Collector for orders.

2. The panchayat union council whose service the officer or servant leaves shall determine and communicate to the panchayat union council whose service he enters, the period of leave and the amount of leave allowances of the officer or servant for which the panchayat union council has to accept liability under the agreement referred to in rule 1. The amount of leave to his credit, the rate of leave allowance admissible to him on the date of his transfer and the total amount of leave allowances for which the panchayat union council has accepted liability, shall be entered in his service book before it is forwarded to the panchayat union council whose service the officer or servant enters.

3. The panchayat union council whose service the officer or servant enters may grant any leave and leave allowance admissible to him according to its service regulations but it shall not make the panchayat union council whose service the officer or servant has left liable either for a longer period of leave or for a larger amount of leave allowances than that communicated under Rule 2. The difference, if any, that may be required to make up the leave allowances due to the officer or servant shall be borne by the panchayat union council granting the leave.

4. The panchayat union council granting the leave shall pay the leave allowances of the officer or servant from its own funds in the first instance and arrange to recover from the panchayat union council whose service the officer or servant has left the amount of leave allowances which the latter is liable to pay.

5. The amount of leave allowances actually recovered from the panchayat union council concerned from time to time as leave is granted, shall be entered in his service book.

(G.O. No. 1051, R.D. & L.A., dated 1st May 1962.)

(79) Section 60 (2) of the Madras Panchayats Act, 1958, provides that any officer or servant of a panchayat union council (including the commissioner) may be transferred to the service of any other panchayat union council or any municipality constituted under the Madras District Municipalities Act, 1920, after consulting the panchayat union council or Municipality concerned. The Government have authorized the Additional Development Commissioner, Madras, to exercise the power to transfer any officer or servant of a panchayat union council to the service of any other panchayat union council or any municipality in the State and the Collector to exercise the above power so far as it relates to transfers within a district, subject to control and supervision by the Development Commissioner, Madras.

(G.O. No. 76, L.A., dated 12th January 1960.)

(Memo. No. 28569/L2/61-1, L.A., dated 15th February 1961.)

(80) *Payment of Travelling Allowance and Advance to Panchayat Union Staff.*—The following points have been referred to Government for clarification :—

(*a*) Whether the Travelling Allowance of employees borne on Panchayat Union service (e.g. peons, cashiers, etc.) but who are deputed for work connected with the block may be paid travelling allowance, etc., out of Panchayat Union Funds though the purpose of the deputation may not be of direct concern to the Panchayat Union.

(*b*) How advances like Festival advance paid out of State Funds to the staff now borne on the Panchayat Union Service, but previously part of the National Extension Service establishment should be recovered.

2. The Government after careful consideration of the points raised, issue the following clarifications—

Point (a).—The Travelling Allowance, etc., of the employees borne on the National Extension Service establishment or that of the employees borne on the Panchayat Union Service should be paid only from the respective funds from which their pay and allowances are otherwise paid, even though a particular item of official work done by them may not have a direct bearing on the functions of the block or the Panchayat Union Council, as the case may be. The services of the

staff borne on the National Extension Service establishment and the staff borne on the Panchayat Union Service should be freely available to each other in all their official work and in all such cases the necessary allowances, if any payable, must be debited to the original head of account from which their pay and allowances are drawn. The distinction between the two categories of staff stipulated in G.O. Ms. No. 1225, L.A., dated 20th July 1960, should not have any impact whatsoever in matters of day-to-day administration.

Point (b).—The advances given by the Government pending recovery from the staff, previously borne on Government service and now borne on the Panchayat Union service, should be recovered by the Panchayat Union Commissioner from the pay and allowances of the employees concerned according to the terms under which such advances had been paid to them and credited to the appropriate head of account in Government accounts.

(Memo. No. 203498/T4/60-3, Rural Development and Local Administration, dated 22nd February 1961.)

(81) *Clarification of rules regarding transfer of officers and servants.*—Rules relating to the transfer of officers and servants of panchayat union councils have been issued in G.O. Ms. No. 1051, R.D. & L.A., dated the 1st May 1962. The following further instructions are issued in the matter—

(*i*) Under rule 1 of the rules relating to the 'Transfer of officers and servants of panchayat union councils', a panchayat union council may permit any of its officers and servants paid out of its own funds, to leave its service permanently and enter the service of any other panchayat union council, subject to the conditions specified therein. In such cases, there should be two separate orders—one from the panchayat union council whose service the officer or servant leaves permitting the officer or servant concerned to leave its service permanently; and the other from the panchayat union council concerned whose service the officer or servant enters permitting such officer or servant to enter its service.

(*ii*) Proposals for the transfer of officers and servants of panchayat union councils between one district and another shall be submitted for approval to the Additional Development Commissioner, Madras, who has been authorised under G.O. No. 1335, L.A., dated the 10th May 1961 to exercise such powers under section 60 (2) of the Madras Panchayats Act, 1958.

(*iii*) In G.O. No. 76, L.A., dated the 12th January 1960 Government have authorized Collectors to exercise the powers of transfer of officers and servants of panchayat union councils under section 60 (2) of the Madras Panchayats Act, 1958 in so far as transfers within the district are concerned. When orders in such cases are issued by Collectors the order should confine itself only to a posting to the union concerned and should not specify the particular place or institution in the union to which the officer or servant should be posted; it should be left to the panchayat union concerned to decide the place or institution in the union to which the officer or servant so transferred should be posted.

(G.O. Ms. No. 1052, Rural Development and Local Administration, dated 1st May 1962.)

37. RULE PRESCRIBING QUALIFICATIONS FOR PARK SUPERINTENDENTS UNDER PANCHAYAT UNION COUNCILS.

No Person shall be appointed to the post of Park Superintendent under a Panchayat Union Council unless he possesses the qualifications specified below :

(i) Must have obtained a completed Secondary School-Leaving Certificate ; and

(ii) (a) Must have held the post of fieldman in the Madras Agricultural Subordinate Service for a minimum period of five years of which at least six months should have been in an orchard or garden run by the Department of Agriculture ; or

(b) Must have undergone the short term gardner's course conducted by the Department of Agriculture and must have held the post of fieldman for a minimum period of three years.

38. RULE PRESCRIBING QUALIFICATIONS FOR SURVEYORS UNDER PANCHAYAT UNION COUNCILS

A person appointed as a Surveyor by a panchayat union council shall, within the period of his probation, pass the Deputy Surveyors Test described in the Annexure below :

Provided that nothing contained in this rule shall apply to a person who holds the Upper or Lower Subordinate Certificate of the College of Engineering, Guindy, but such person shall not be eligible for confirmation in his appointment as a surveyor under a panchayat union council until he passes the Deputy Surveyor's Test.

THE ANNEXURE.

DEPUTY SURVEYOR'S TEST.

1. Arithmetic—up to decimal fractions and square root.
2. Hand-writing and dictation.
3. The whole of the book entitled "Land Surveying for Village Karnams".
4. Survey Manual, 1923—Chapters I, II, III, VI and VII whole.
   Chapter X, rules 3 to 13.
   Chapter XI, rules 1 to 6.
   Chapter XII, rules 1 to 30.
   Chapter XIII, rules 1 to 133.
   Chapter XVI, rules 16 to 36.
   Chapter XVII, rules 241 to 279.
   Chapter XIX, all survey instruments except proportional compasses, beam compasses, bow compasses and photograph.
   Chapter XX, problems.
5. B.S.O. No. 34-A.B.C. except Appendices III, IV, V, VI, VII, X, XI, XII, XV and XVI.

39. RULE TO REGULATE GRANT OF LEAVE AND LEAVE ALLOWANCES TO OFFICERS AND SERVANTS OF PANCHAYAT UNION COUNCILS FOR UNDER GOING ANTI-RABIC TREATMENT.

Any officer or servant of a panchayat union council or any Government officer or servant lent to it drawing a pay of not more than Rs. 500 per month, proceeding to the Pasteur Institute, Coonoor, or to any other centre for anti-rabic treatment other than mission hospitals, provided by the Government, whichever is nearest to his residence, when exposed to infection from rabid animals or those suspected to be rabic may be granted casual leave for 20 days if he is employed in a place which is a treatment centre and casual leave for 20 days *plus* the time required to go to, and return from, the nearest treatment centre, if he is employed in any place other than the treatment centre, provided that if the absence of such employee makes it necessary for a substitute to be appointed during this period, the period of absence, may under the orders of the Government be treated as extra leave on full average pay not debitable to his leave account and not as casual leave. Any further leave required shall be regulated with reference to the leave rules applicable to him.

Explanation.—In this rule, the word "pay" shall be construed as referring to "substantive pay" as defined in rule 9 (28) of the Fundamental Rules.

(G.O. Ms. No. 933, R.D. & L.A., dated 21st April 1965.)

(82) In G.O. Ms. No. 375, Rural Development and local Administration, dated 9th February 1961, instructions were issued that although sub-section (2) of section 53 is very general in terms and empowers the panchayat union council to co-opt even out siders as members of the Appointments Committee also, the intention however, is that the power of co-option conferred by sub-section (2) should apply only to the committees referred to in clause (*c*) of sub-section (1) of that section that is the Education Committee, the General Purposes Committee and other committee referred in clause (*b*) but not to the Appointments Committee constituted under clause (*a*) and that necessary action will be taken to suitably amend sub-section (2) to bring out this intention clearly. Till the sub-section is so amended, the panchayat union councils were requested to have regard to the position explained above and not to co-opt any person as member of the Appointments Committee.

2. The import of the provisions in sub-section (2) of section 53 of the Act has now been re-examined. The Government are advised that a strict interpretation of sub-section (2) of section 53 of the Act, is that the power to co-opt persons as are not members of the panchayat union council as members of the committee is to be restricted to those committees as are *appointed* by the Panchayat Union Council, either *suo motu* or on a direction from the Government and that the said power of co-opt will not apply in respect of the three committees, viz., Appointments Committee, Education Committee and General Purposes Committee constituted under the statute.

3. In modification of the orders in paragraph 2 of G.O. Ms. No. 375, Rural Development and Local Administration, dated 9th February 1961 the Panchayat union councils are accordingly informed that in view of the strict legal position set out in paragraph 2 above, persons as are not members of the panchayat union council should *not* be co-opted to the three statutory committees, viz., Appointments Committee, Education Committee and General Purposes Committee.

(G.O. Ms. 1240, R.D. & L.A., dated 29th May 1965.)

(83) *Act—Madras Panchayats Act, 1958—Delegation of powers by the commissioner—Instructions—Issued*—Under section 44 (6) of the Madras Panchayats Act, 1958, Government direct that whenever a Commissioner of a Panchayat Union avails himself of casual leave and leaves the station, or is unable to attend to his duties he should under section 44 (6) of the Act, delegate all his functions, by a formal order to the senior most Extension Officer of the Panchayat Union. The delegation order should be supplemented by such office orders as may be found necessary for the disposal of routine work by the various Extension Officers or Office Manager. Such supplementary order should make it clear that while the Extension Officer to whom the delegation has been made has the full powers of the Commissioner in case of any emergency, the Extension Officer concerned should restrict the exercise of the said powers to such cases of emergency and that as far as possible the Extension Officer concerned should defer all important matters till the Commissioner's return. A Copy the order of delegation and of the supplementary orders should be duly communicated to the chairman.

2. The Commissioner should not during his absence and casual leave, etc., for short periods delegate any of his functions and powers specified below to any officers or servants of the panchayat union council or the Government—

(i) making appointments of, initating disciplinary action agaist imposing punishments on or tranferring Officers and servants borne either on the National Extension Service or on the Panchayat Union Service :

(ii) conducting public auction of annual sales of leases of markets, etc., and of any other sale which is expected to bring in a revenue of over Rs. 200

(iii) signing of contract;

(iv) emergency powers under section 45 of the Act ; and

(v) functions in respect of statutory committees.

3. The Commissioner should not also permit the Extension Officer to whom the powers are delegated—

(i) to attend to papers relating to appeals, promotions, transfers, etc.,

(ii) to pass final orders of disposal on files ,

(iii) to grant leave other than casual leave to Panchayat Union staff ; and

(iii) to modify previous orders of the Commissioner.

4. The instructions in this Government Order will not apply in cases where an Extension Officer has been placed in full additional charge of the post of Block Development Officer-*cum*-Panchayat Union Commissioner.

(G.O. No. 236, Rural Development and Local Admintstration, dated 30th January 1962.)

40. MADRAS PANCHAYAT UNION COUNCILS ESTABLISHMENT RULES.

RULES.

1. *Short title.*—These rules may be called the Madras Panchayat Union Councils Establishment Rules, 1964.

2. *Definitions.*—In these rules,

(a) "the Act" means the Madras Panchayats Act, 1958.

(b) "Government" means the Government of Madras.

(c) "War Service" shall have the same meaning as in Part I of the Madras State and Subordinate Service Rules.

(d) "Military Duty" means duty of any kind (including a course of training) involving subjection to Naval, Military or Air Force law; or wholetime duty in any Civil Defence Organization specified by the Government.

(e) "Commissioner" means the Commissioner of a Panchayat Union.

3. *Application of rules.*—Save as otherwise provided in any rule made under the Act, these rules shall apply to all members of the establishment under the Panchayat Union Council (other than the Commissioner) whether permanent, temporary or officiating whose pay or the maximum pay of the posts held by them exceeds Rs. 50 per mensem and who are not paid from contingencies.

4. *Conditions subject to which regulations are to be framed.*—(1) The power of a Panchayat Union Council to frame regulations under sub-section (2) of section 58 of the Act, shall be subject to the following conditions namely:—

(a) a draft of the regulations both in English and in Tamil shall be published in the District Gazette and shall also be affixed on the notice board of the office of the Panchayat Union Council for the information of persons likely to be affected thereby;

(b) there shall be published with the draft, a notice specifying that it will be taken into consideration after six weeks from such publication;

(c) the Panchayat Union Council shall consider any objection or suggestion which may be received from any person with respect to the draft before the expiry of such period; and

(d) all regulations framed by the Panchayat union council shall be published both in English and in Tamil in the District Gazette and shall also be affixed on the notice board of the office of the Panchayat Union Council.

(2) The procedure laid down in sub-rule (1) shall be followed in regard to any alteration, addition or omission of any regulation framed by the panchayat union council.

5. *The form and contents of proposal under section 57.*—Every proposal under section 57 of the Act shall be accompanied by a proposition statement which shall be in such form as may be laid down by the Government from time to time and shall include—

(*i*) the present cost of establishment or section thereof to which the proposal relates ;

(*ii*) the cost of such establishment or section if the proposal is given effect to ; and

(*iii*) details regarding the number, salary, fees and allowances of the post or posts which it is proposed to add or alter.

6. *Date of creation of posts.*—All posts, permanent or temporary, the creation of which is sanctioned by a panchayat union council shall, unless the resolution of the council specifies a different date, take effect from the first day of April following the date of the resolution.

7. *Salary, fees and allowances of temporary posts.*—The salary, fees and allowances attached to any temporary post, created by the council —

(*a*) shall not exceed the minimum salary, fees and allowances attached to the permanent post, if any, with similar duties ; and

(*b*) shall be specified in the resolution of the council :

Provided that in exceptional circumstances, such as the occurrence of an epidemic, the remuneration permissible under this rule may be exceeded by not more than twenty-five per cent, if a person possessing the special qualifications required is not available for less.

8. *Compliance as to age, etc., by direct recruits.*—No person whose age exceeds thirty years or who does not possess the prescribed qualifications shall be appointed to any post (other than those in the Last Grade Service, the pay or the maximum pay of which exceeds fifty rupees per mensem) under a panchayat union council :

Provided that nothing contained in this rule shall apply to the appointment of a person by transfer from any service under any panchayat union council or of any other local authority in the State of Madras.

9. *Appointments to the posts of Urdu teachers.*—Appointments to the posts of Urdu teachers in elementary schools shall be made only from Urdu-trained candidates :

Provided that if a qualified and suitable Urdu-trained candidate is not available a non-Urdu-trained teacher who is otherwise a qualified teacher and who knows to read and write Urdu may be appointed until a qualified and suitable Urdu trained candidate becomes available.

10. Notwithstanding anything contained in these rules, candidates who have rendered war service shall be appointed to vacancies reserved for war service candidates, discharging the existing probationers and approved probationers appointed in such vacancies in the order indicated in rule 15.

11. *Period of probation.*—(1) Every person appointed to a post other than those in the Last Grade Service, the pay or the maximum pay of which exceeds fifty rupees per mensem, shall be on probation for a period of two years on duty within a continuous period of three years :

Provided that a typist on his appointment as a lower division clerk and a lower division clerk on his appointment as a typist shall be on probation separately in the category of lower division clerk or in the category of typist, as the case may be, for a total period of two years on duty within a continuous period of three years :

Provided further that rural medical practitioners and maternity assistants in rural dispensaries appointed in regular institutions as medical practitioners and maternity assistants shall be on probation for a period of one year on duty within a continuous period of two years.

(2) A person appointed to a post shall be eligible to count for probation in that post his service, if any, rendered subsequently in another post, the appointment to which involves the assumption of duties and responsibilities of equal or greater importance than those attached to the former post.

12. *Probationer deputed for military duty.*—A probationer in any post who has been or may be deputed for military duty, shall be entitled to count towards the period of probation in such post the period spent by him on military duty.

13. *Termination of probation.*—(*a*) The Commissioner may, before the expiry of the period of probation, for reasons to be specified in writing, terminate the probation of any person and revert him to his permanent post if he is already a permanent officer or servant or to a lower post in the unit if he is not a permanent officer or servant but is a probationer or an approved probationer in such lower post and if there is a vacancy in such lower post or if a person junior to him is holding such lower post, or discharge him from the service of the panchayat union council in other cases :

Provided that an opportunity to show cause against termination of probation shall be given to the person concerned after the Commissioner has arrived at a provisional conclusion regarding termination of probation.

(*b*) At the end of the precribed period of probation or of the period of probation as extended under rule 14, the Commissioner shall consider the probationer's suitability for confirmation in the grade for which he was selected. If the Commissioner decides that the probationer is suitable for confirmation, he shall as soon as possible issue an order declaring the probationer to have satisfactorily completed his period of probation on the date of expiry of the prescribed or extended period of probation. If no such order is issued within six months from the date on which he is eligible for such declaration, the probationer shall be deemed to have satisfactorily completed his probation on the date of expiry of the prescribed or extended period of probation except in cases where serious charges are pending.

(*c*) If the Commissioner decides that the probationer is not suitable for confirmation, the Commissioner shall unless the period of probation is extended under rule 14 by order revert him or discharge him from the service as provided in clause (*a*) for termination of probation.

(*d*) No order passed under clause (*c*) shall be based either wholly or in part upon the probationer's work or conduct after the expiry of the prescribed period of probation.

(*e*) If within the period of probation, a probationer fails to pass the test, if any, which he is required by or under any rules to pass within such period, the Commissioner shall forthwith terminate his probation and revert him to his permanent post, if he is already a permanent officer or servant of a panchayat union council or other local authority, as the case may be or discharge him from the service of the panchayat union council in other cases unless the period of probation is extended under rule 14, in which case the Commissioner shall terminate his probation if the probationer fails to pass the test within the extended period of probation :

Provided that if he has appeared within the period of probation for the test and the results of the test are not known before the expiry of such period he shall continue to be on probation until the publication of the results of the test and in case he fails to pass the test for which he has so appeared, the Commissioner shall forthwith terminate his probation and revert him to his permanent post if he is already a permanent officer or servant of the panchayat union council or other local authority, as the case may be, or discharge him from the service of the panchayat union council unless the period of probation is extended under rule 14.

14. *Extension of probation.*—If, at the end of the prescribed period of probation, the Commissioner considers that the probationer is not suitable for confirmation, the Commissioner may extend his probation by a period which, in no case, shall be longer than one year from the date of expiry of the period of probation prescribed in rule 11. In cases where the probation is extended a condition shall, unless there are special reasons to the contrary be attached to the order of extension of probation that the probationer's increment shall be stopped until he is declared to have satisfactorily completed his probation. Such stoppage of increment shall not be treated as a penalty but only as a condition of extension of probation and shall not have the effect of postponing future increments after he is declared to have satisfactorily completed his probation.

15. *Order of discharge or reversion of probationers due to want of vacancy.*—The order in which persons who are on probation and persons who have completed their period of probation shall be discharged or reverted for want of vacancies in the unit concerned shall be—

first, the persons who are on probation, in order of juniority, and

second, the persons who have completed their period of probation, in order of juniority :

Provided that in the case of teachers in elementary schools—if the person to be discharged is a Urdu teacher whose discharge would affect the continuance of Urdu medium of instruction in Urdu elementary schools, the non-Urdu teacher next above him shall be discharged.

Explanation (1).—For the purpose of this rule juniority as between persons who are on probation in a grade and as between persons who have completed their period of probation in a grade shall be determined with reference to the date of first appointment in that grade other than an appointment under rule 21.

Where the date by which seniority is determined is the same in the case of two or more members of a grade their seniority *inter se* shall be determined by the order of preference, if any, previously laid down in their cases. If no such order of preference has been laid down, or in case of doubt, seniority shall be determined by the Commissioner.

Explanation (2).—The unit for the selection of persons for discharge or reversion shall be the group of holders of posts of the same grade or of higher grades, if any, to which transfers, appointments or promotions are normally made.

Explanation (3).—The Commissioner may at the time of passing an order appointing two or more persons simultaneously to a grade, fix for any reason the order of preference among them; and

when such an order has been fixed, seniority shall be determined in accordance with it, irrespective of the date of appointment counting for probation.

16. *Re-appointment of persons discharged or reverted.*—(1) Persons who have been discharged or reverted for want of vacancies under rule 15 shall be re-appointed as vacancies arise in the inverse of the order laid down in that rule :

Provided that nothing contained in this sub-rule shall be deemed to give any such person a right to be re-appointed in preference to another who has been discharged or reverted later under clauses (1), (3) or (4) of sub-rule (*a*) of rule 34 and who is entitled to re-appointment under rule 38.

(2) When an approved probationer or probationer in a post who has been discharged for want of a vacancy fails to join duty when re-appointed to that post, he shall be called upon to show cause before a specified date against the removal of his name from the list of approved probationers or probationers, as the case may be. If no cause is shown against such removal within the specified time or if the grounds adduced are not acceptable, the Commissioner shall, by an order in writing, remove his name from the list of approved probationers or probationers, as the case may be, and record the reasons therefor and communicate a copy of the order of removal to him. An appeal against such order of removal (which should be preferred within two months from the date of receipt of the order) shall lie to such appellate authority as may be specified by the Government in this behalf.

17. A Cashier shall be eligible for appointment as Lower Division Clerk, if he is qualified and suitable and if he has satisfactorily completed his period of probation as Cashier.

18. *Confirmation.*—A person who has completed his period of probation under rule 11 (1) in a grade shall be confirmed at the earliest opportunity according to his seniority as determined under Explanations (1) and (3) to rule 15 and where the date by which seniority is determined is the same in the case of two or more such members of a grade, their seniority, *inter se*, shall be determined in the manner laid down in the last two sentences of Explanation (1) to rule 15 or in Explanation (3) to that rule.

Explanation.—An approved probationer may be confirmed in a post with retrospective effect from the date on which the vacancy arose or from the date from which he was continuously on duty in that post or in a higher post, whichever is later. For the purposes of this rule, an approved probationer on leave shall be deemed to be on duty in the grade concerned, if he would have been on duty in such grade or in a higher grade but for his absence on leave.

19. *Confirmation of war service candidates.*—Notwithstanding anything contained in rule 18, a candidate with war service selected and appointed in any of the vacancies reserved for war service candidates shall be confirmed in such vacancy on completion of the prescribed period of probation, unless his probation is terminated under rule 13 or is extended under rule 14.

20. *Drawal of first increment by probationers.*—(1) A probationer shall be entitled to draw the first increment in the time-scale of pay, if any, applicable to the post, after putting in the service necessary to earn the increment; his next increment shall however be drawn only with effect from the date on which he is declared to have completed his probation satisfactorily but the period of service from the date of the first increment shall count for subsequent increments.

(2) A person who has completed his period of probation and is awaiting confirmation shall be entitled to draw the increments earned by him from time to time in the time-scale of pay, it any applicable to the post, including his period of probation.

21. *Temporary appointments.*—(1) Notwithstanding anything contained in these rules or in any other rules, where it is necessary in the public interest or for administrative reasons to fill immediately a vacancy in the post and there would be delay in making such appointment in accordance with these rules or any other rules governing such appointment, the Commissioner may, for reasons to be clearly recorded in writing, temporarily appoint a person otherwise than in accordance with the said rules:

Provided that in respect of such appointments, the prior approval of the Appointments Committee is obtained as in the case of regular appointments :

Provided further that in respect of appointments to the posts in public health and medical institutions under the control of the panchayat union council, the previous approval of the authority specified by the Government shall be obtained when the period of such appointment exceeds three months. As soon as any such post falls vacant and an unqualified candidate is appointed, the Commissioner shall promptly intimate the fact to the said appropriate authority :

Provided further that in respect of appointments in any post other than that one mentioned in the said rule the previous approval of the Joint Development Commissioner shall be obtained when the period of appointment exceeds three months :

Provided also that the appointment made under this rule shall not exceed one year at a time.

(2) A person appointed under sub-rule (1) shall be paid either his substantive pay or the minimum pay in the time-scale of pay applicable to the post, as the case may be whichever is higher.

The period of service rendered in the post under sub-rule (1) shall not count for increment in that post.

(3) A person appointed under sub-rule (1) shall not be regarded as probationer in the post.

(4) The services of a person appointed under sub-rule (1) are liable to be terminated at any time without notice and without any reason being assigned.

22. *Promotion to selection and non-selection posts.*—(*a*) The post of Head Clerk shall be a selection post. All other posts shall be non-selection posts.

(*b*) Promotion to the selection post shall be made on grounds of qual fications and merit. senior.ty being considered only where the qualifications and merit are approximately equal.

(*c*) Promotion to non-selection posts shall be made in accordance with strict seniority except—

(i) Where a senior does not possess the qualification prescribed for holding the higher post or is definitely proved to be incompetent to hold such post, or

(ii) Where on account of his proved serious misconduct it is considered undesirable to promote him.

(*d*) Non-promotion to a non-selection post shall be deemed to be withholding of promotion within the meaning of the rules relating to appointment and punishment of officers and servants of panchayat union councils.

(*e*) The Joint Development Commissioner may call for the records relating to the appointment of Head Clerks and pass such orders as he may deem fit. The orders passed by the Joint Development Commissioner shall be carried out by the Commissioner.

23. *Medical Officers and Pharmacists on Military duty.*—(1) Notwithstanding anything to the contrary contained in these rules or any other rules or regulations, the following provisions shall apply to Medical Officers and Pharmacists under Panchayat union councils who are on Military duty or who may volunteer or be deputed for such duty—

(*a*) Any period of field service rendered by any such Medical Officer or Pharmacist shall for the purposes of probation and increments of pay count as duty in the post of Medical Officer or Pharmacist, as the case may be, twice that period.

Explanation.—For the purpose of this clause, all services in the Army with "general service liability" shall be regard as "Field Service" whether the person concerned was actually posted to an operational unit or not.

(b) Persons who have done military duty shall be entitled to appointment in substantive vacancies in the post of Medical Officers or Pharmacists, as the case may be, in preference to those who have not done Military duty. As between persons who have done Military duty, preference shall be given to those who went for Military duty earlier.

(c) Persons officiating in the posts of Medical Officers or Pharmacists who have done Military duty shall not be discharged for want of vacancies until all the persons who are officiating in the said posts but have not done Military duty have been discharged. As between persons who have done Military duty, a person who went for Military duty earlier shall not be discharged for want of a vacancy before a person who went for Military duty later.

(d) Persons who have been discharged for want of vacancies shall be re-appointed as and when vacancies arise in the inverse of the order of their discharge.

(e) The period spent on Military duty by any such Medical Officer or Pharmacist shall count for the accumulation of leave under the rules applicable to him, the period of leave, if any taken, during Military duty being deducted from the leave earned.

(f) Medical Officers and Pharmacists deputed for Military duty and who are eligible to draw pension under the rules in force for the time being shall not be adversely affected in the matter of their pension.

(2) Persons whose services are placed at the disposal of the panchayat union councils by Government for appointment temporarily shall be relieved of their temporary appointment under panchayat union councils when they are recalled by Government for service under them.

24. *Debarred and dismissed Government servants, etc., not to be employed.*—No person who has been dismissed from the service of the Central or State Government or of any local authority or who has been removed from such service on account of insolvency, or who has been debarred from employment in the service of Central or State Government shall be entertained on the panchayat union establishment except with the previous sanction of the Government.

25. *Medical and character certificates.*—(1) Certificate of age, health and vaccination shall be obtained by the Commissioner from every officer or servant appointed for the first time to a post in Pachayat Union Service :

Provided that the Commissioner may dispense with the production of a certificate in respect of a person appointed under rule 21 if the period of such appointment does not exceed three months.

(2) The certificate referred to in sub-rule (1) shall in the case of a person whom it is proposed to appoint to a post the maximum pay of which is not more than Rs. 150, be signed by an officer not lower in rank than a Civil Assistant Surgeon (or by an Assistant Surgeon possessing the M.B.B.S. degree employed in a municipal or local fund hospital or dispensary) or by an Honorary Assistant Medical Officer possessing the M.B.B.S. degree and working in a Government hospital, and other cases by a commissioned Medical Officer or a District Medical Officer or a Civil Surgeon or an Honorary Medical Officer.

(3) No person shall be eligible for appointment to any post in the Panchayat Union service by direct recruitment unless he satisfies the Commissioner—

(i) that he is of sound health, active habits and free from any bodily defect or infirmity rendering him unfit for such appointment; and

(ii) that his character and antecedents are such as to qualify him for such appointment.

26. *Security to be furnished in certain cases.*—The Commissioner shall demand such security from any officer or servant of the panchayat union council as the panchayat union council may consider necessary but the amount of the security so demanded shall not exceed the amount of cash and the money value of valuables handled or likely to be handled by such officer or servant.

(*a*) The security taken under this rule shall be—

(i) in cash; or

(ii) in post office savings bank deposits; or

(iii) in post office five year cash certificates for the amount at which they are purchased (and not for their face value) provided that the depositor formally transfers the certificates with the sanction of the Postmaster-General to the Commissioner; or

(iv) in post office 10-year defence savings certificates; or

(v) in post office 5, 7 or 12 years National Savings Certificates; or

(vi) fidelity bonds of the insurance companies approved by the Government.

(*b*) In exceptional cases where the officer or servant is not able to tender security either in cash or in a lump-sum or in any of the kinds specified in clause (*a*), the security due shall be obtained from him in instalments by deduction from his salary at ten per cent of the salary or such sum as would make up the security in four years, whichever is greater:

Provided that until the full amount of the security required in cash has been recovered, personal securities are obtained for not less than double the amount of the security required in cash from persons who are solvent to the satisfaction of the Commissioner for the said amount, or security in immovable property for not less than double the amount of the security required in cash is taken. In the latter case, the Commissioner shall satisfy himself that such property accepted as security is free from all encumbrances and that the officer or servant tendering it has absolute title to it, and carefully evaluate in a manner adequately to safeguard the interest of the panchayat union council in the event of any loss.

27. *Conditions of service similar to that of Government servants.*—(1) Save as otherwise provided in these rules, or in any other rules in force for the time being the conditions of service of all officers and servants of a panchayat union council shall, where no regulations have been framed by the panchayat union council under sub section (2) of section 58 of the Act be the same as those of Government servants of similar standing and status in respect of the following matters, namely :—

(*a*) salary and allowances ;

(*b*) leave and leave allowance ;

(*c*) travelling allowance ; and

(*d*) superannuation and retirement.

(2) Any powers assigned to the Government and the head of the department in the provisions applicable to such Government servants shall be exercised by the panchayat union council and the Commissioner respectively.

(3) In the case of officers and servants who are in the employ of the panchayat union council and who entered service of any other local body or Government, as the case may be before the 4th September 1933, the leave rules under Fundamental Rules shall apply. In the case of other employees who entered service under any other local body, panchayat union council or Government as the case may be, on or after the 4th September 1933, the Madras Leave Rules shall apply.

28. *Procedure for advance increment.*—No order sanctioning an advance increment to any officer or servant of a panchayat union council shall take effect unless and until it has been confirmed by the Government or by the person authorised to fix or alter the salaries, fees and allowances payable to such officer or servant.

29. *Age of retirement.*—No officer or servant of a panchayat union council in superior service whether ministerial or non-ministerial shall be retained in its service after he has attained the age of *fifty-five* years :

Provided that nothing contained in this rule shall apply to the employment in the public interest by the panchayat union council and with the previous sanction of the Government, for a period not exceeding one year at a time of persons who have retired from the service of any local authority in the State of Madras or of the Government, after attaining the age of fifty-five years :

Provided further that, with the previous sanction of the State Government, an officer or servant who has been suspended pending enquiry into serious charges against him may be retained in service beyond 55 years up to the date on which orders are passed on the charges :

Provided also that in the case of trained teachers in elementary schools maintained by panchayat union councils, the age of retirement from service shall be fifty-eight years. This concession shall apply to all teachers who were in service on the 31st March 1963 including those who were in service on re-employment terms, provided that they were within the age-limit of fifty-eight years on the 31st March 1963 :

Explanation.—"Superior Service" for the purposes of this rule has the same meaning as in the Fundamental Rules.

30. *Re-employment of retired teachers.*—Notwithstanding anything contained in rule 29 teachers including headmasters in elementary schools who have retired from the service of panchayat union councils may be re-employed in the service of panchayat union councils in accordance with the general directions issued by the Government from time to time and with the sanction of the authorities specified in those directions.

31. *Maintenance of service book.*—(1) A service book shall be maintained in such form as may be laid down by the Government from time to time for every officer or servant of a panchayat union council who is entitled to pension or who subscribes to the provident fund established and maintained by the council.

(2) The date of birth of an officer or servant of the panchayat union council already entered in his service book, shall not be altered except with the previous sanction or under the direction of the Director of Public Instruction in the case of headmasters, headmistresses and teachers employed in schools and of the Joint Development Commissioner in other cases. The procedure for making such alterations shall be the same as in rule 49 of Part II of the General Rules relating to Madras State and Subordinate Services.

32. *Commissioner to be responsible for the maintenance of service books.*—(1) The Commissioner shall be responsible for the correct and up-to-date maintenance of the service book of every officer

or servant of the panchayat union council and he shall record an annual certificate of verification in the service book as early as possible after the end of every year.

(2) The Commissioner may authorise any other person in this behalf to record annual verification certificates in the service books of employees working in elementary schools and dispensaries.

33. *Statement of the establishment list to be furnished by the Commissioner.*—(1) The Commissioner shall forward to the Accountant-General—

(*a*) not later than the 15th May each year, a consolidated statement showing all posts on the staff of the panchayat union council in respect of which pensionary contribution was being paid with the previous sanction of the Government in the preceding year; and

(*b*) not later than the 15th day of each month a consolidated statement of all changes made during the month immediately preceding, in the sanctioned strength and rates of pay of the posts specified in clause (*a*).

(2) The statements referred to in clauses (*a*) and (*b*) of sub-rule (1) shall be in such form as may be laid down by the State Government from time to time.

34. *Order of selection of person for discharge or reversion on the abolition of posts.*—(*a*) when any post or posts are abolished, persons shall be selected for discharge or reversion from the unit concerned in the following order, namely :—

(1) acting persons who have not completed their period of probation, in the order of juniority ;

(2) persons who have completed their period of probation, in the order of juniority ; and

(3) permanent officers or servants in the order of juniority :

Provided that no officer or servant shall be discharged on the abolition of any post unless he cannot be provided for otherwise :

Provided further, that in the case of teachers in elementary schools, if the person to be discharged is a Urdu teacher whose discharge would affect the continuance of Urdu medium of instruction in Urdu elementary schools, the non-Urdu teacher next above him shall be discharged.

Explanation (1).—A post, the pay of which is reduced, shall be deemed to be abolished within the meaning of this sub-rule.

Explanation (2).—The unit for purposes of selection of persons for discharge or reversion shall be the group of holders of posts of the same grade or of higher grades, if any, to which transfers, appointments or promotions are normally made by the same authority :

Provided that teachers in elementary schools shall constitute a separate unit.

Explanation (3).—For the purpose of this sub-rule juniority or seniority shall be determined—

(i) in case falling under clause (1), according to the date of first appointment in the grade concerned other than an appointment under rule 21 (1).

(ii) in cases falling under clause (2), according to the date of first appointment in the grade concerned other than an appointment under rule 21 (1) ; and

(iii) in cases falling under clause (3), according to the position in the service list :

Provided further that when posts of teachers are abolished in elementary schools, untrained and trained lower elementary grade teachers shall be discharged in the following order before persons are selected for discharge under clause (1) to (3)—

(i) untrained teachers of the lower elementary grade in the order of juniority ; and

(ii) trained teachers of the lower elementary grade who have completed 50 years of age or 20 years of service qualifying for pension, provident fund or gratuity in the order of juniority.

(*b*) Where a person to be discharged under clause (3) of sub-rule (*a*) holds a post in a grade in which promotions are normally made from a lower grade, he shall, if he so desires, instead of being discharged, be reverted to such lower grade and be placed at the top thereof and sub-rule (*a*) shall then be applied to the selection of persons for discharge or reversion from such lower grade.

35. *Notice of discharge.*—Reasonable notice shall be given to an officer or servant in permanent employ before he is discharged under rule 33. If in any case notice of at least three months is not given and the officer or servant has not been provided with other employment on the date on which his services are dispensed with, a gratuity not exceeding his emoluments, for the period by which the notice actually given falls short of three months shall, with the sanction of the authority competent to dispense with the service of the officer or servant concerned, be paid to him in addition to the gratuity to which he may be entitled under the rules in that behalf.

36. *Notice of abolition of post or reduction of emoluments.*—(1) Unless it contains an express statement to the contrary, an order for the abolition of a post or for the reduction of the emoluments of an appointment shall not be brought into operation before the expiry of three months after notice has been given to the officer or servant whose services are to be dispensed with on such abolition or reduction.

(2) The Commissioner shall be responsible for avoiding any unnecessary delay in giving such notice.

(3) In case of an officer or servant on leave the order shall not be brought into operation before the leave expires.

37. *Appeal against discharge or reversion under rule* 34.—Any person who is discharged or reverted under sub-rule (*a*) of rule 34 shall, within two months after the date on which he was informed of the order of discharge or reversion, be entitled to appeal against such order on the ground that that sub-rule has not been complied with, to the authority to whom an appeal from an order dismissing him would lie.

38. *Order of preference for employment in any post in a unit.*—When candidates are required for employment in any post in a unit, preference shall be given to persons discharged or reverted from such posts in the unit so long as such persons desirous of such appointment are available, appointments being made in the inverse of the order in which they were discharged or reverted from such unit:

Provided that in the case of a person who did not on the date of his discharge or reversion hold the post substantively, he possesses the qualifications, if any, prescribed, for the post or has, before discharge or reversion, been exempted by competent authority from the possession of such qualifications:

Provided also that the Commissioner may, for temporary administrative reasons, to be recorded in writing, and communicated to the persons concerned, refuse, to appoint him under this rule; and an appeal shall lie against such refusal to the appropriate appellate authority, as if it were an order of dismissal.

Neither the refusal of the Commissioner to appoint the person concerned nor the rejection of the appeal against such refusal shall be a bar to the consideration of the claim of the person for appointment under this rule when a subsequent vacancy arises:

Provided further that nothing contained in this rule shall be deemed to give any person discharged or reverted under clause (1) or (2) of sub-rule (*a*) of rule 34 a right to be re-appointed in preference to another who has been discharged or reverted later under rule 15 and who is entitled to re-appointment under rule 16:

Provided further that nothing contained in this rule shall be deemed to give a lower elementary grade teacher discharged from service under the last proviso to sub-rule (*a*) of rule 34, a right to be re-appointed.

39. *Appeal by persons eligible for re-employment under rule* 38.—Any person eligible for re-employment under rule 38 shall be entitled to appeal to the authority to whom an appeal from an

order dismissing him would lie on the ground that some person who would have been re-employed later has been re-employed before him. Such appeal shall be preferred within two months after the date on which such other person was re-employed.

40. *Application of rules* 38 *and* 39 *in certain cases.*—The provisions of rules 38 and 39 shall, with effect on and from the date of coming into operation of this rule, apply to persons discharged or reverted before that date but on or after the date on which the Madras Panchayats Act, 1958 came into force in that area as if the said person had been discharged or reverted in accórdance with the provisions of rule 15.

Explanation.—Nothing contained in this rule shall be deemed to invalidate any re-employment or appointment made before the date on which this rule came into operation.

41. *Consequences of resignation.*—An officer or servant of a panchayat union council shall, if he resigns his appointment forfeit not only the service rendered by him in the particular post held by him at the time of resignation, but all his previous service under the panchayat union council or any other local authority for the purpose. The re-appointment of such persons to any post under the panchayat union council shall be treated in the same way as a first appointment to such post and all rules governing such appointment shall apply; and on such re-appointment he shall not be entitled to count any portion of his previous service for any benefit or concession admissible under any rule or order.

(G.O. Ms. No. 2343, R.D. & L.A., dated 10th November 1964.)

41. RULES RELATING TO RESERVATION OF APPOINTMENTS TO BACKWARD CLASSES, SCHEDULED CASTES AND SCHEDULED TRIBES IN SERVICES UNDER PANCHAYAT UNION COUNCILS.

1. *Short title.*—These rules may be called the Panchayat Union Councils (Reservation of Appointments to Backward Classes, Scheduled Castes and Scheduled Tribes) Rules, 1964.

2. *Mode of reservation.*—In making appointments by direct recruitment, to posts under Panchayat Union Councils, out of every twenty-five vacancies in the same category of posts, the 4th, 7th, 12th, 14th, 19th and 24th vacancy shall be reserved for the Backward Classes specified in Appendix I to these rules and the 2nd, 9th, 16th and 22nd vacancy shall be reserved for the Scheduled Castes and the Scheduled Tribes specified in Appendix II to these rules.

In every fourth cycle, the twenty-fifth turn shall be reserved for the Backward Classes.

3. *Claims of members of Scheduled Castes, Scheduled Tribes and Backward Classes for general vacancies.*—The claims of members of the Scheduled Castes and the Scheduled Tribes and the Backward Classes shall also be considered for the fifteen vacancies other than those reserved under rule 2. When a candidate b longing to a Scheduled Caste, Scheduled Tribe or Backward Class is selected for appointment on the

basis of merit to a non-reserved vacancy, the number of posts reserved for Scheduled Castes and Scheduled Tribes or for Backward Classes, as the case may be, shall not in any way be affected.

4. *Filling up of reserved vacancies if qualified candidates are not available.*—If a qualified and the suitable candidate belonging to any of the Scheduled Castes and the Scheduled Tribes or the Backward Classes is not available for appointment in the turn allotted for them, the turn shall lapse and the vacancy shall be filled up otherwise than by a candidate belonging to these classes. No account shall be taken of any lapsed turns of the Scheduled Castes and the Scheduled Tribes or of the Backward Classes.

5. *Emergency appointments.*—(1) Where it is necessary in the public interest to fill up immediately a vacancy and there would be undue delay in filling up such vacancy in accordance with rule 2, the Panchayat Union Council may appoint a person, otherwise than in accordance with rule 2, temporarily, until a person is appointed in accordance with that rule, but such temporary appointment shall in no case exceed three months on each occasion.

(2) A person appointed under sub-rule (1) shall be replaced as soon as possible by a person who is eligible for appointment to the vacancy and the former shall not be entitled to count the period of his service in such temporary appointmet towards probation.

6. *Savings.*—Nothing contained in these rules shall be deemed to apply to promotions within the same category of posts under a Panchayat Union Council.

APPENDIX I.

(*See* Rule 2)

PART I.—BACKWARD CLASSES.

Throughout the State except Kanyakumari district and Shencottah taluk of Tirunelveli district.

1 Agamudaiyans (including Tuluva Vellalas).
2 Agasa.
3 Ambalakaran.
4 Ambika.
5 Andipandaram.
6 Annadan.
7 Are Mahrati.
8 Arya (South Kanara).
9 Atagara.
10 Archukatlavandu.
11 Bhatraju.
12 Bedaga.
13 Balolika.
14 Bestha.
15 Bhandari.
16 Billava.
17 Bissoy.
18 Bondil.
19 Boya.
20 Chaptegara.
21 Chatadi (Chattada Srivaishnava).
22 Dasiri
23 Devadiga.
24 Devalkar.
25 Devanga
26 Dhakkada.
27 Dommara.
28 Dudekula.
29 Enadi.
30 Eravalla.
31 Galada Konkani.
32 Gandla.
33 Gangavars.
34 Ganika (including Nagavamsam).
35 Gatti.
36 Gavara (including Kavarai Naidu of Coimbatore Dt.)
37 Godaba.
38 Gondo.
39 Gowda (including Gamalla or Kalali).
40 Gramanir-Shanar.
41 Gudigara.
42 Hegde.
43 Ias'ga (including Setti Balija).
44 Idi Vellalar or Melakkarar.
45 Illuvan (Ezhuvan).
46 Irulas.
47 Jambuvanondai.
48 Jandara.
49 Jangam.
50 Jhetty.
51 Jogi.
52 Kabbora.
53 Kadaiyan.
54 Kaduppattan (Malabar).
55 Kaikolan (Sengunthar).
56 Kalavanthula.
57 Kalingi.
58 Kallan (including Esanattu Kallar).
59 Kammalans (Kamsalas, Viswa Brahmins and Viswakarma).
60 Kanis or Kaniyan and Kanisu or Kaniyar Panikkar.
61 Kannadiyan.
62 Kavuthiyan.
63 Kolasi.
64 Kharvi.
65 Khatri.
66 Kohdala.
67 Kolaries or Muniyanies.
68 Kongu Chettiar (Coimbatore Dt.).
69 Koppalavelams.
70 Koracha.
71 Kosavans.
72 Koteyar (Sheragara Kshatriya of South Kanara).
73 Kulala (Kosava-Potter).
74 Kunnuvar Mannadi.
75 Ktruba or Kurubar (Tamil Districts)
76 Kuruchini Chetty.
77 Kurumba.
78 Labbai.
79 Lambadis.
80 Madivala.
81 Madugar or Medavar, or Vothakkara of Salem District.
82 Mahendra (Medasa).
83 Mahratta (Non-Brahman).
84 Malaiali.
85 Malayan (Malabar).
86 Male.
87 Mangala.
88 Mappilla.
89 Marati of South Kanara Dt. (Hill tribe).
90 Marovar including Karumaravar of Thiruchirappalli Dt.).
91 Maruthuvar.
92 Melakudi or Kudmiyan.
93 Modi Banda.
94 Mogaveera.
95 Moili.
96 Mond-golla.

APPENDIX I—*cont.*

(*See* rule 2).

PART I.—BACKWARD CLASSES—*cont.*

Throughout the State except Kanyakumari district and Shencottah taluk of Tirunelveli district—cont.

97 Moniagar.
98 Muduva.
99 Mukhari.
100 Mukkuven or Mukayan alias Mogaya (including Bovis).
101 Mutlakampatti
102 Mutracha *or* Muthuraja.
103 Muttiriyan or Muthuriyar.
104 Nagaram.
105 Nakkale.
106 Nalkedaya.
107 Namdev Mahratta.
108 Nari Koravan.
109 Navundan.
110 Nokka.
111 Odden (Donga).
112 Odde (Vodde or Vaddi or Voddai).
113 Odiya.
114 Oiulu.
115 Omanaito.
116 Oriya.
117 Padayachi.
118 Palli.
119 Pamula.
120 Pangadikara.
121 Pannan Vettuva Gounder.
122 Panniyar or Pannayar.
123 Parakavakulam (Surithiman, Malayaman, Nathaman, Moopanar and Nainar).
124 Paravan Christians (in Kanyakumari Dt. and Shencottah Taluk of Tirunelveli District).
125 Paravans (in areas other than Kanyakumari Dt. and Shencottah Taluk of Tirunelveli District).
126 Patnulkaran.
127 Pattanavan.
128 Pentias.
129 Panel Madivala.
130 Perike.
131 Peruvannan.
132 Picchigunta.
133 Poraya.
134 Pulluvan.
135 Pusala (Pusalavadu).
136 Rajapur (South Kanara).
137 Reddi (Ganjam).
138 Ronas.
139 Sadhu Chetty (including Telugu Chetty or 24 Manai Telugu Chetty).
140 Saliyan.
141 Sadan.
142 Paravatharajakulam.
143 Senaithalaivar (Senaikudayan).
144 Siviar.
145 Sourashtra.
146 Sozhia Chetty.
147 Srisayana.
148 Sugalis.
149 Tatapu
150 Telungupathy Chetty.
151 Tolikula.
152 Thegata Veerakshatriya.
153 Theluva Naicker and Vettalakara Naicker.
154 Therivan.
155 Thotha Naicken (including Raja Kambalan, Gollavar, Sillavar, Thockalavar and Tholuvu Naicker).
156 Thurpu Kapus.
157 Tigala (Tigla).
158 Tondaman.
159 Rajaka.
160 Uppara.
161 Ural Goundan.
162 Vaduvan (Vadugan).
163 Vakkliga.
164 Vainiyan.
165 Vaniar (Oil-monger caste all over the State.)
166 Vannan.
167 Vannakula Kshatriya [including Vanniya, Vanniyar or Vanniyar Gounder, Kander *or* Vanniya Gounder and Vanniya Kander (other than Vellala Gounder) belonging to Vanniakula Kshatria caste].
168 Velakatalavan.
169 Veluthadan.
170 Vettalkarar.
171 Vettuva Gounder.
172 Virakodi Vellalars.
173 Vathis.
174 Vilkurup.
175 Yadava.
176 Yerukula.
177 Yoggeswara.
178 Converts to Christianity from the scheduled castes (only persons who are themselves converts).

APPENDIX I—*cont.*

(*See* rule 2).

PART II.

Kanyakumari district and Shencottah taluk of Tirunelveli district.

1 Arayas.
2 Boyans.
3 Chalakarans.
4 Chekkalas (whose normal avocation is oil crushing like Vaniyans).
5 Chetties.
5-A. C.S.I. Christians of the Kanyakumari District and Shencottah Taluk of Tirunelveli District who were originally members of the S.I.U.C.
6 Ezhavas.
7 Ezhavathy.
8 Ezhuthachans
9 Hindu Nadars.
10 Kalarikurups (Kalari Panicker).
11 Kammalas (Viswakarmala).
12 Kanian.
13 Kerala Mudali.
14 Krishnavaka.
15 Kudumbis.
16 Kumbarans
17 Kusavans.
17-A. Labbais.
18 Latin Catholics.
19 Maravans.
20 Mukkuvans.
21 Naikkans.
22 Odans.
23 Pattariyas or Pattariars.
24 Perumkollans.
25 Saliyas.
26 Saurashtras.
27 Senai Thalaivar (Elavanias).
28 S.I.U.C.
29 Tholkollans.
30 Valans.
31 Vanias.
32 Veerasaivas.
33 Velans.
34 Veluthedathu Nairs.
35 Vilakkathala Nairs.
36 Yadava.

APPENDIX II.

(*See* Rule 2).

PART A.

Scheduled Castes.

1. Throughout the State—
   (1) Chakkiliyan.
   (2) Kuravan, Sidhanar.
   (3) Nayadi.
   (4) Pallan.
   (5) Paraiyan, Parayan (Sambavar).
   (6) Valluvan.
2. Throughout the State except Kanyakumari district and Shencottah taluk of Tirunelveli district—
   (1) Adi-Andhra.
   (2) Adi-Dravida.
   (3) Adi-Karnataka.
   (4) Ajila.
   (5) Arunthathiyar.
   (6) Baira.
   (7) Bakuda.
   (8) Bandi.
   (9) Bellara.
   (10) Chalavadi.
   (11) Chamar or muchi.
   (12) Chandala.
   (13) Cheruman.
   (14) Devendrakulathan.
   (15) Dom, Dombara, Paidi or Pano.
   (16) Godagali.
   (17) Godda.
   (18) Gosani.
   (19) Holaya.
   (20) Jaggali.
   (21) Jambuvulu.
   (22) Kadaiyan.
   (23) Kalladi.
   (24) Karimpalan.
   (25) Koosa.
   (26) Kudumban.
   (27) Madari.
   (28) Madiga.
   (29) Maila.
   (30) Mala.
   (31) Mavilan.
   (32) Moger.
   (33) Mundala.
   (34) Nalakeyava.
   (35) Pagadai.
   (36) Pambada,
   (37) Panchama.
   (38) Panniandi.
   (39) Puthirai Vannan,
   (40) Raneyar.
   (41) Samagara.
   (42) Samban.
   (43) Sapari,
   (44) Semman.
   (45) Thoti.
   (46) Tiruvalluvar.

APPENDIX II—*cont.*

(*See* rule 2).

PART A—*cont.*

Scheduled Castes—cont.

3. In the Nilgiris district—
   Kanakkan or Padanna.
4. In Coimbatore and Salem district—
   (1) Pannadi.
   (2) Vathiriyan.
5. In Kanyakumari district and Shencottah taluk of Tirunelveli district—
   (1) Ayyanavar.
   (2) Bharatar.
   (3) Domban.
   (4) Kakkalan.
   (5) Kavari.
   (6) Kottan (Koodan).
   (7) Mannan.
   (8) Padannan.
   (9) Palluvan.
   (10) Panan.

5. In Kanyakumari district and Shencottah taluk of Tirunelveli District—*cont.*
   (11) Paravans.
   (12) Pathiyan.
   (13) Perumannan.
   (14) Pulayan or Cheramar.
   (15) Thandan.
   (16) Ulladan.
   (17) Uraly.
   (18) Vallon.
   (19) Vannan.
   (20) Velan.
   (21) Vetan.
   (22) Vettuvan.
6. In Tanjore District—
   (1) Koliyan.
   (2) Vettiyan.

PART B.

SCHEDULED TRIBES.

1. Throughout the State—
   (1) Kadar.
   (2) Irular.
2. Throughout the State except Kanyakumari district and Shencottah taluk of Tirunelveli district—
   (1) Adiyan.
   (2) Aranadan.
   (3) Kammara.
   (4) Kattunayakan.
   (5) Konda Kapur.
   (6) Konda Reddis.
   (7) Koraga.
   (8) Kota.
   (9) Kudiya or Melakudi.
   (10) Kurichchan.
   (11) Kurumans.
   (12) Mahamalasar.
   (13) Malasar.
   (14) Malayekandi.
   (15) Mudugar of Muduvan.
   (16) Palliyan.
   (17) Paniyan.
   (18) Pulayan.
   (19) Sholaga.
   (20) Toda.
3. In North Arcot, Salem and Tiruchirappalli district—
   Malayali.
4. In Coimbatore district and Tirunelveli district—(except Shencottah taluk)—
   Kaniyan or Kanyan.
5. In the Nilgiris District—
   Kurumbas.
6. In Kanyakumari district and Shencottah taluk of Tirunelveli District—
   (1) Eravallan.
   (2) Hill Pulaya.
   (3) Kanikaran or Kanikkar.
   (4) Kochu Velan.
   (5) Malakkuravan.
   (6) Malai Arayan.
   (7) Malai Pandaram.
   (8) Malai Vedan.
   (9) Malayan.
   (10) Malayarayar.
   (11) Mannan.
   (12) Muthuvan.
   (13) Palleyan.
   (14) Palliyar.
   (15) Ulladan (Hill dwellers)
   (16) Uraly.
   (17) Vishavan.

(G.O, Ms No. 2758, R.D. & L.A., dated 29th December 1964.)

42. RULES FOR REGULATING THE GRANT OF GRATUITIES BY PANCHAYAT UNION COUNCILS TO THEIR OFFICERS AND SERVANTS.

1. *Short title.*—These rules may be called the 'Madras Panchayat Union Services (Payment of Gratuity) Rules, 1965'.

2. *Definitions.*—In these rules, unless there is anything repugnant in the subject or context—

(i) 'pay' means the monthly substantive pay and includes personal pay;

(ii) 'servant' means an officer or servant holding a post under a panchayat union council other than those to whom the Madras Teachers' Contributory Provident Fund-Insurance-Pension Rules, 1958 apply; and

(iii) 'Last Grade Service' and 'Superior Service' mean service in the posts classified as Last Grade and Superior respectively in Annexure I to these rules.

3. *Conditions of admissibility of gratuity.*—Gratuity under these rules shall be admissible in respect of any service whether permanent, temporary, substantive or officiating and inclusive of periods of absence on leave with allowances. Gratuity shall be admissible only for completed years of service.

4. No gratuity shall be admissible to a servant for any period of service in respect of which he is entitled to the benefits of a Provident Fund.

5. No gratuity under these rules shall be admissible to a servant whose service is pensionable, apart from any gratuity which may be admissible to him under the pensionary scheme to which he has been admitted.

6. No gratuity shall be admissible to a servant who—

(*a*) is dismissed from the panchayat union service; or

(*b*) is removed or called upon to resign on account of misconduct or inefficiency; or

(*c*) resigns his post.

7. (1) No gratuity shall be admissible to a servant whose total service under a Panchayat Union Council is less than five years.

(2) Gratuity shall be admissible to a servant for service prior to his admission to the benefits of the Provident Fund though such service is less than five years, provided that his total service is not less than five years. Gratuity shall be admissible to a servant even in respect of service which is discontinuous.

8. *Payment of gratuity.*—Gratuity may be paid to a servant in Superior or Last Grade Service—

(*a*) when he retires from service on superannuation or invalidation, or retires voluntarily after completing thirty years of service.

(*b*) when he is discharged from service on account of reduction of staff or on account of causes other than misconduct or inefficiency.

9. *Rate of payment of gratuity to servants in superior service*—Subject to the provisions of rules 3 to 8 and 14, servants in superior service who have not been admitted to the benefits of a Provident fund may be paid gratuity, at the rate of half a month's pay for each year of service subject to the following restrictions, namely :—

(1) In the case of servants on a pay of over Rs 300 per mensem, the gratuity should not exceed six months' pay if service is under eighteen years and twelve months' pay if it is eighteen years or more.

(2) In the case of servants on a pay of Rs. 300 per mensem and less, the gratuity should not exceed six months' pay if service is under fifteen years and fifteen months' pay if it is fifteen years or more.

Gratuity under this rule shall be calculated on the pay drawn at the time the gratuity becomes payable under rule 8.

10. Subject to the provisions of rules 3 to 8 and 14 servants in superior service who have only been admitted to the benefits of a Provident fund in the course of their service may be paid gratuity at the rate of half a month's pay for each year of service before admission to the benefits of the Provident fund in addition to any sums to which they may be entitled from the Provident fund subject to the following restrictions, namely :—

(1) In the case of servants on a pay of over Rs. 300 per mensem, the gratuity shall not exceed six months' pay if service before such admission is under eighteen years and twelve months' pay if it is fifteen years or more.

(2) In the case of servants on a pay of Rs. 300 per mensem, and less, the gratuity should not exceed six months' pay if service before such admission is under fifteen years and fifteen months' pay if it is eighteen years or more.

Gratuity under this rule shall be calculated on the pay drawn immediately before admission to the Provident fund.

11. *Payment of gratuity to persons in Last Grade Services.*— Subject to the provisions of rules 3 to 8 and 14 and the following restrictions, servants in Last Grade Service who have not been admitted to the benefits of a Provident fund may be paid gratuity at the rate of one month's pay for each year of service—

(*a*) no gratuity shall be paid in respect of the first five years of services; and

(*b*) the gratuity shall not in any case exceed twenty months' pay. Gratuity under this rule shall be calculated on the pay drawn at the time the gratuity becomes payable under rule 8.

12. Subject to the provisions of rules 3 to 8 and 14 and the restrictions specified below, servants in the Last Grade Service who have only been admitted to the benefits of a Provident fund in the course of their service may be paid gratuity at the rate of one month's pay for each year of service before admission to the benefits of the Provident fund in addition to any sums to which they may be entitled from the Provident fund—

(*a*) no gratuity shall be paid in respect of the first five years of service; and

(*b*) the gratuity shall not in any case exceed twenty month's pay.

Gratuity under this rule shall be calculated on the pay drawn immediately before admission to the Provident fund.

13. *Sanctioning Authority.*—Gratuity under these rules shall be granted by the panchayat union council. The rates laid down in rules 9, 10, 11 and shall be regarded as maxima and shall not be sanctioned unless the service rendered was thoroughly satisfactory. In any case where the service was not thoroughly satisfactory, the panchayat union council shall make such reduction in the amount payable as it deems proper.

14. *Age for calculating the gratuity.*—In calculating the gratuity admissible to a servant both in superior and last grade service, only service rendered by him after attaining the age of 18 years shall be taken into account.

15. *Payment of gratuity for service rendered partly in Last Grade and partly in Superior Service.*—A servant, part of whose service has been in the Last Grade Service and part superior, may either count—

(*a*) the whole period as Last Grade Service towards gratuity on the Last Grade Service scale; or

(*b*) the superior part towards gratuity on the superior scale and the Last Grade Service part towards gratuity on the Last Grade Service scale.

Under clause (*a*), the gratuity shall be calculated on the pay (whether in superior or Last Grade service) which the servant drew at the time the gratuity becomes payable under rule 8 or immediately before admission to the Provident fund, as the case may be.

Under clause (*b*), the gratuity on each scale shall be calculated on the pay which the servant drew at the time of transfer from Last Grade Service to superior service or from superior to Last Grade Service and at the time the gratuity becomes payable under rule 8 or immediately before admission to the Provident fund respectively. If a servant is reduced from superior service to Last Grade Service for misconduct, no gratuity shall be paid to him under this rule, except with the special sanction of the Government.

Explanation.—The gratuity for Last Grade Service together with the gratuity for superior service shall not exceed the amount of gratuity that would be admissible if the whole service were treated as Superior Service.

16. *Payment in the event of death in service.*— Where a servant dies in service, his family may, if the panchayat union council is satisfied that it is in needy circumstances, be paid gratuity as though it had become payable under rule 8 on the day of his death.

Explanation.—For the purposes of this rule, 'family' includes the servant's wife, his legitimate children which expression shall include an adopted son, step-children residing with and wholly dependent on him and also his parents, sisters and minor brothers if wholly dependent on and residing with him. If the servant has no family as defined above and if he is a subscriber to the Provident fund, the gratuity, if any, payable to him may be paid to the nominee who receives the Provident fund amount provided that the panchayat union council is satisfied that such nominee is in needy circumstances.

17. *Apportionment of liability for service rendered in different local bodies.*—If a servant has rendered service under different local bodies, the service under the different local bodies shall be combined and treated as a whole for the calculation of the gratuity admissible under these rules. The liability for the payment of gratuity shall be apportioned between the different local bodies in the pr portions in which the aggregate pay drawn by the servant during the whole of his qualifying service has been paid by them. If, on such apportionment. It is found that more than three-fourths of the amount of gratuity is payable by one local body, that local body shall bear the whole charge and no apportionment shall be made.

Explanation.—This rule shall not apply to cases of resignat on from one local body to take up employment under another local body.

18. (1) *Claiming of gratuity.*—(*a*) A servant who is eligible for a gratuity under these rules shall submit an application to the Commissioner for the payment thereof.

(*b*) Where a servant dies in service or before submitting his application for gratuity, the application for gratuity shall be made by the person entitled to the gratuity under rule 16 or, if such person is a minor or otherwise incapacitated, by the guardian of such person.

(*c*) Every application for the payment of gratuity shall be submitted within six months from the date on which a servant—

(i) retires from service ;

(ii) is discharged from service ; or

(iii) dies :

Provided that the Joint Development Commissioner may sanction the entertainment of applications for gratuity received after the expiration of such period if he is satisfied that there was reasonable cause for the delay.

(2) If the Commissioner proposes to grant the gratuity applied for, she sha'l draw up an application for gratuity in the form in the Annexure II to these rules.

19. *Payment of gratuity to workers borne on regular establishment but not belonging to the Superior Service or Last Grade Service.*—No gratuity shall ordinarily be admissible to workers borne on the regular establishment but not classified as belonging to the Superior Service

or to the Last Grade Service. If a Panchayat Union Council, however considers that gratuity may be paid in deserving cases, such payments may be sanctioned subject to the following conditions, namely:—

(*a*) that the service of the worker under the panchayat union council is not less than twenty years ;

(*b*) that the total amount of gratuity sanctioned does not exceed that admissible to last grade servants under the foregoing rules; and

(*c*) that the previous sanction of the Revenue Divisional Officer concerned is obtained for the payment.

ANNEXURE I.

[*Vide* rule 2 (iii).]

Superior Service.

1. Attender.
2. Cashier.
3. Clerk (Lower Division).
4. Head Clerk (Upper Division) (Education Section).
5. Health Assistant.
6. Health Visitor.
7. Instructor.
8. Medical Officer.
9. Maternity Assistant.
10. Nurse.
11. Pre-Vocational Instructor.
12. Assistant Surgeon.
13. Sub-Assistant Surgeon.
14. Teacher (Secondary and Higher Grades).
15. Typist.
16. Women Medical Officer.

Last Grade Service.

1. Ayah.
2. Cook-*cum*-waterman.
3. Dispensary servant.
4. Nursing Orderly (male and female).
5. Night watchman-*cum*-sweeper.
6. Part-time watchman.
7. Sweeper.
8. Sweeper-*cum*-scavenger.
9. Sweeper-*cum*-watchman.
10. Sweeper-*cum*-Thotti.

11. Sweeper-*cum*-waterman.
12. Thotti (male and female).
13. Watchman.
14. Watchman for market.
15. Watchman-*cum*-Gardner.
16. Waterman-*cum*-Gardner.

ANNEXURE II.

[*Vide* rule 18 (2).]

Applicaton for gratuity.

1. Name of applicant.
2. Father's name.
3. Residence, showing village and district.
4. Present or last employment including name of establishment.
5. Date of beginning of service.
6. Date of ending of service.
7. Length of service, including interruptions of which—
   (i) superior
   (ii) last grade
   (iii) non-qualifiying and interruptions.
8. Class of gratuity applied for, and cause of application.
9. (Average) emoluments of pay.
10. Proposed gratuity.
11. Place of payment.
12. Date of applicant's birth by Christian Era.
13. Height.
14. Marks.
15. Date.

Signature of the Commissioner.

*(If the application is for a compensation, pension or gratuity, the nature of the change of establishment which has given rise to the claim should be fully stated.)

History of the service (showing interruption of).

Establishment.	*Appointment.*	*Pay.*	*Acting pay.*	*Date of beginning.*	*Date of ending.*	*Period reckoned as service.*	*Period not reckoned as service.*	*How verified.*	*Remarks of Examiner of Local Fund Accounts.*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		RS. P.	RS. P.			Y.M.D.	Y.M.D.		

Total period of superior / last grade } service

Remarks of head of office.

1. As to character and past conduct of applicant.
2. Explanation of any suspension or degradation.
3. Regarding any gratuity or pension already received by applicant.
4. Any other remarks.
5. Specific opinion of Head of office whether the service claimed is established and should be admitted or not.

Certificate and Report.

Certified that (subject to the remarks recorded below) qualifying service in superior/last grades has been duly proved for years months days; and that a gratuity not exceeding Rs. , is admissible. The calculations have been duly verified.

Commissioner.

Application for gratuity.

Date of application.

Name of applicant.

Last appointment.

Class of gratuity.

Amount of gratuity sanctioned.

Date of commencement.

Date of sanction.

Commissioner.

(G. O. Ms. No. 275, R. D. and L.A., dated 6 February 1965.)

43. RULE RELATING TO THE APPOINTMENT AND QUALIFICATIONS OF VETERINARY SURGEONS:

No person shall be appointed as a veterinary surgeon under a panchayat union council except in consultation with the Director of Animal Husbandry and unless such person has not attained the age of 32 years and possesses the qualifications other than the one relating to age for the time being in force, for appointment to the Madras Animal Husbandry Subordinate Services—Class I—Veterinary Assistant Surgeons.

(G.O. Ms. No. 276, R.D. and L.A., dated 6th February 1965.)

44. MADRAS PANCHAYAT UNION ESTABLISHMENT (APPOINTMENT AND PUNISHMENT) RULES.

1. *Short title.*—These rules may be called the Madras Panchayat Union Establishment (Appointment and Punishment) Rules, 1965.

2. *Application.*—These rules shall apply to holders of all posts under the Panchayat Union Council (other than Commissioner) whether permanent, officiating or temporary excluding those which are paid from contingencies and whose maximum pay does not exceed fifty rupees.

3. *Appointment of Medical Officers, Health Assistants, etc.*—No person shall be appointed (*a*) to be a Medical Officer in an Ayurvedic, Unani, Siddha or Homeopathic Dispensary or in any other medical institution under the administrative control of a panchayat union council or to be a reserve Medical Officer in the service of a panchayat union council except in consultation with the Director of Medical Services;

Provided that during the period of National Emergency, such appointments may be made in consultation with the District Medical Officer concerned;

(*b*) to be a Health Assistant under a panchayat union council except in consultation with the District Health Officer;

(*c*) to be a Pharmacist, Maternity Assistant, Nurse and Nursing Orderly (ward attendant) in the medical establishment under a panchayat union council except in consultation with the District Medical Officer;

(*d*) to be a Woman Medical Officer, a Health Visitor or a Maternity Assistant for maternity and child welfare work in Health establishment under a panchayat union council except in consultation with the Director of Public Health, provided that temporary appointments for a period not exceeding three months may be made in consultation with the District Health Officer concerned, the Director of Public Health being consulted, if the appointment is continued beyond a period of three months.

4. *Filling up of temporary vacancies from reserve staff.*—Where a panchayat union council maintains a reserve staff of Medical Officers, Nurses, Pharmacists, Maternity Assistants or Health Assistants, persons from such reserve staff, if available, shall be appointed to fill up non-permanent vacancies in the respective categories of appointments.

5. *Retention or re-appointment of a person convicted of an offence involving moral turpitude.*—No officer or servant of a panchayat union council who is convicted of an offence involving moral turpitude shall be retained in service and no person so convicted shall be appointed to any post in its service except with the special sanction of the Government.

6. *Pecuniary loss to be made good.*—When an officer or servant of a panchayat union council is found guilty of any negligence, fraud or breach of rules or orders, in consequence of which pecuniary loss has been caused to the panchayat union council, the Commissioner may, in addition to any other punishment which may be imposed in respect of such acts, order that the whole or a portion of the loss shall be made good by such officer or servant.

7. *Suspension.*—(1) An officer or servant of a panchayat union council may be placed under suspension from service by the Commissioner for a period not exceeding three months where—

(i) an enquiry into grave charges against him is contemplated, or is pending, or ;

(ii) a complaint against him of any criminal offence is under investigation or trial and if such suspension is necessary in the public interests :

Provided that in exceptional cases where the enquiry cannot be completed within three months from the date of suspension, the officer or servant may be suspended for a further period not exceeding three months with the previous sanction of the appropriate appellate authority ;

Provided further that the sanction of the Government shall be obtained for suspending an officer or servant beyond six months.

(2) An employee who is detained in custody whether on a criminal charge or otherwise, for a period longer than forty-eight hours shall be deemed to have been suspended under this rule.

(3) During the period of suspension, such officer or servant shall be paid a subsistence allowance at such rates as the Commissioner may direct, subject to the maxima and minima laid down in the Fundamental Rules.

(4) Where a penalty of dismissal, or removal from service imposed upon an officer or servant of a Panchayat Union Council under suspension is set aside in appeal or on review under these rules and the case is remitted for further inquiry or action or with any other directions the order of his suspension shall be deemed to have continued in force on and from the date of the original order of dismissal, or removal and shall remain in force until further orders.

(5) Where a penalty of dismissal, or removal from service imposed upon an officer or servant of a panchayat union council is set aside or declared or rendered void in consequence of or by a decision of a Court of law and the disciplinary authority on a consideration of the circumstances of the case, decided to hold a further inquiry against him on the allegations on which the penalty of dismissal, or removal was originally imposed, such officer or servant shall be deemed to have

been placed under suspension by the Commissioner from the date of the original order of dismissal, or removel and shall continue to remain under suspension until further orders.

(6) An order of suspension made or deemed to have been made under this rule may, at any time, be revoked by the authority which made or is deemed to have made the order or by any authority to which that authority is subordinate.

8. *Suspension or dismissal of teachers in certain cases.*—Where the Training School-Leaving Certificate of a teacher in a panchayat union school is suspended by the Divisional Inspector of Schools or by the Director of Public Instruction, Madras, or is cancelled by the latter, the Commissioner shall suspend such teacher during the period for which his certificate is so suspended or dismiss him as the case may require. The provisions of rule 9 shall not apply to the suspension or dismissal of a teacher under this rule. During the period of suspension under this rule, the teacher shall not be entitled to any allowance.

9. *Procedure for imposing penalties.*—(1) In every case where it is proposed to impose on an officer or servant of a Panchyat Union Council, the penalties of censure, fine or with-holding of increment or promotion or recovery of the whole or a portion of any pecuniary loss caused to the panchayat union council by negligence, fraud or breach of rules or orders, he shall be given a reasonable opportunity of making any representation that he may desire to make and such representation, if any, shall be taken into consideration before the order imposing the penalty is passed :

Provided that where it is not practicable to impose the penalty of withholding of increments, recovery may be made from pay to the extent necessary of the monetary value equivalent to the amount of increments ordered to be withheld.

Explanation.—In the case of stoppage of increment with cumulative effect, the monetary value equivalent to three times the amount of increments ordered to be withheld may be recovered :

Provided that the penalty of fine shall be imposed only on a last grade servant of a panchayat union council.

(2) (*a*) In every case where it is proposed to impose on an officer or servant of a panchayat union council, the penalties of reduction to a lower rank in the seniority list or to a lower post or time-scale or to a lower stage in a time-scale, suspension not being one under rule 7, removal or dismissal, the grounds on which it is proposed to take action shall be reduced to the form of a definite charge or charges which shall be communicated to the person charged, together with a statement of the allegations on which each charge is based and of any other circumstances which it is proposed to take into consideration in passing orders on the case. He shall be required within a reasonable time, to put in a written statement of his defence and to state whether he desires an oral enquiry or only to be heard in person. An oral enquiry shall be held if such an enquiry is desired by the person charged or is directed by the authority concerned. At that enquiry, oral evidence shall be heard as to such of the allegations as are not admitted, and the person charged shall be entitled to cross examine the witnesses, to give evidence in person and to have such witness called

as he may wish, provided that the officer conducting the enquiry may, for special and sufficient reason to be recorded in writing, refuse to call a witness. After the enquiry has been completed, the person charged shall be entitled to put in, if he so desires, any further written statement of his defence. If no enquiry is held and if he had desired to be heard in person, a personal hearing shall be given to him. The proceedings shall contain a sufficient record of the evidence and a statement of the findings and the grounds thereof.

NOTE.—Mention about the quantum of punishment proposed to be imposed on an officer or servant of the panchayat union council shall not be made in the charge memorandum itself.

(b) After the enquiry referred to in clause (a) has been completed, the Commissioner shall record his findings on each charge and decide whether the charges have been proved or not. If it is held that the charges have been proved, then he shall arrive at a provisional conclusion in regard to the penalty to be imposed. The person charged shall thereupon be supplied with a copy of the report of the enquiring authority and be called upon to show cause, within a reasonable time not ordinarily exceeding one month, against the particular penalty proposed to be imposed. Any representation in this behalf submitted by the person charged shall be taken into consideration before final orders are passed, provided that such representation shall be based only on the evidence adduced during the enquiry :

Provided that before imposing any penalty, the Commissioner shall consult the Chairman of the Panchayat Union Council and in case of divergence of views between them, the commissioner shall refer the matter to the Revenue Divisional Officer concerned whose decision shall be final :

Provided further that none of the punishments mentioned in this sub-rule shall be imposed on any member of the technical staff of the establishment specified in column (1) of the Table below except in consultation with the officer mentioned in the corresponding entry in column (2) thereof :

THE TABLE.

Establishment. (1)	*Officer.* (2)
Medical establishment	District Medical Officer.
Engineering establishment	Divisional Engineer (Highways and Rural Works).
Health establishment	District Health Officer.
Education establishment	District Educational Officer.
Water Works or Drainage establishment.	Sanitary Engineer to Government.

(3) The requirements of sub-rule (1) shall not apply where it is proposed to impose on an officer or servant any of the penalties specified in section 61 of the Madras Panchayats Act, 1958 on the basis of facts which have led to his conviction in a criminal court or

by a court-martial or where the officer concerned has absconded or where it is for other reasons to be recorded in writing impracticable to communicate with him.

(4) The provisions of sub-rule (2) shall not apply where the Joint Development Commissioner is satisfied that in the interest of the security of the State it is not expedient to follow the procedure prescribed in that sub-rule.

(5) All or any of the provisions of sub-rule (1) or (2) may, in exceptional cases, for special and sufficient reasons to be recorded in writing and with the sanction of the Joint Development Commissioner be waived where there is difficulty in observing exactly the requirements of the sub-rule and those requirements can be waived without injustice to the person charged.

Explanation I.—The discharge—

(*a*) of a person appointed on probation before the expiry or at the end of the prescribed or extended period of probation, or

(*b*) of a person engaged under contract, in accordance with the terms of his contract, or;

(*c*) of a person appointed otherwise than under contract to hold a temporary appointment on the expiration of the period of the appointment does not amount to removal or dismissal within the meaning of this rule.

Explanation II.—The discharge or reversion to a lower post of any person officiating in any post if made in accordance with such general or special rules or orders as the Government may issue in that behalf, does not amount to removal or dismissal or to reduction within the meaning of this rule.

Explanation III.—The removal of a person from the service of the Panchayat Union Council shall not disqualify him from future employment unless specifically debarred from future employmet either at the time of removal or subsequently. The dismissal of a person from the service of the Panchayat Union Council shall disqualify him from future employment.

10. *Maintenance of records*.—(1) The authority imposing any penalty under these rules shall maintain a record showing,—

(i) the allegations upon which action was taken against the person,

(ii) the charges framed.

(iii) the person's representation, if any and the evidence taken if any ; and

(iv) the findings and the grounds thereof, if any.

(2) All orders of punishment shall also state the grounds on which they are based and shall be communicated in writing to the person against whom they are passed.

11. *Appeals*.—(1) (*a*) Every officer or servant of a Panchayat Union Council shall be entitled to appeal, as hereinafter provided from an order passed by the Commissioner imposing upon him any one or more of the penalties other than following, namely:—

(i) censure ;

(ii) a fine not exceeding five rupees, or a recovery of any sum not exceeding five rupees under rule 6 ;

(iii) suspension pending enquiry under rule 7 ; or suspension or dismissal under rule 8.

(b) An appeal shall also lie against all orders of discharge or reversion to a lower post of a person appointed on probation :

Provided that the discharge or reversion of any person shall not be deemed to be an order imposing a penalty within the meaning of this sub-rule and no appeal shall lie in cases falling under Explanations I and II to rule 9 (5).

(2) An appeal under sub-rule (1) shall lie—

(a) in the case of an order passed by the Commissioner in consultation with the Revenue Divisional Officer as provided for in rule 9 (2) (b) to the District Collector ; and

(b) in all other cases to the Revenue Divisional Officer.

(3) (a) The appellate authority shall consider—

(i) whether the facts on which the order was based have been established ;

(ii) whether the facts established afford sufficient grounds for taking action ; and

(iii) whether the penalty is excessive, adequate or inadequate, and after such consideration, shall pass such order as it thinks proper.

(b) Any error or defect in the procedure followed in imposing a penalty may be disregarded by the appellate authority if such authority considers, for reasons to be recorded in writing, that the error or defect was not material and has neither caused injustice to the person concerned nor affected the decision of the case.

12. *Appeals to be preferred separately and in one's own name.*—Every officer or servant of a Panchayat Union Council preferring an appeal shall do so separately and in his own name.

13. *Time-limit for preferring appeal.*—No appeal shall be entertained unless it is preferred within two months from the date on which the appellant received the order appealed against:

Provided that the appellate authority may entertain an appeal after the expiration of such period if it is satisfied that there was reasonable cause for the delay.

14. *Cancellation or modification of punishments.*—The Commissioner shall not cancel or modify any order of punishment, whether passed by himself or by any of his predecessors in office without the previous sanction of the appropriate appellate authority referred to in sub-rule (2) of rule 11.

15. (1) *Procedure for preferring appeals.*—Every appeal shall contain all material statements and arguments relied on by the appellant, shall not contain any disrespectful or improper language and shall be complete in itself. Every such appeal shall be addressed to the authority to whom it is preferred and shall be submitted through the head of the

office to which the appellant belongs or belonged and through the authority from whose order the appeal is preferred. A copy of the appeal may, however, be sent direct to the appellate authority.

(2) The Commissioner shall place the appeal before the Appointments Committee constituted under section 53 (1) (*a*) of the Madras Panchayats Act, 1958, obtain the recommendations of the said committee thereon, and forward the same to the appellate authority along with the appeal.

16. *Withholding of appeals.*—An appeal may be withheld, by an authority not lower in rank than the authority from whose order it is preferred if—

(1) it is an appeal in a case in which under these rules no appeal lies ; or

(2) it does not comply with the provisions of rule 15 (1); or

(3) it is not preferred within the time-limit prescribed in rule 13 and no reasonable cause is shown for the delay ; or

(4) it is a repetition of previous appeal and is made to the same appellate authority, by which such appeal has been decided, and no new facts or circumstances are adduced which afford grounds for a reconsideration of the case; or

(5) it is addressed to an authority to which no appeal lies under these rules :

Provided that in every case in which an appeal is withheld, the appellant shall be informed of the fact and reasons for it:

Provided further that an appeal withheld under clause (2) or clause (5) may be resubmitted at any time within one month of the date on which the appellant has been informed of the withholding of the appeal; and if resubmitted to the appropriate appellate authority in a form which complies with the provision of rule 15, it shall not be withheld.

17. *Appeal against withholding of appeal.*—No appeal shall lie against the withholding of an appeal by a competent authority.

18. *Procedure for forwarding appeals.*—(1) Every appeal which is not withheld under these rules shall be forwarded to the appellate authority by the authority from whose order the appeal is preferred with an expression of opinion.

(2) A list of appeals withheld under rule 16 with the reasons for withholding them shall be forwarded quarterly by the withholding authority to the appellate authority.

(3) An appellate authority may call for any appeal admissible under these rules, which has been withheld by a subordinate authority and pass such orders thereon as it thinks fit.

19. *Approval o sanction to be accorded in writing.*—(1) Whenever under these rules, the approval or sanction of or consultation with, any authority is required, such approval or sanction shall be accorded in writing, and such consultation shall be in writing.

(2) If the advice of the authority required to be consulted is not accepted by the Commissioner, the Commissioner shall record his reasons therefor in writing and communicate a copy of the same to the authority required to be consulted and to the Government.

20. *Reference of corruption cases to Tribunal for Disciplinary Proceedings.*—(1) Notwithstanding anything contained in these rules, the Commissioner may, with the sanction of the State Government, or shall, if so required by the State Government, either in any individual case or in any class of cases, refer to the Tribunal for Disciplinary Proceedings, under intimation to Government in Public (Services) Department cases relating to officers and servants of Panchayat Union Council who are involved jointly with Government servants in cases of corruption in the discharge of their official duties if the cases of such Government servants are referred to the Tribunal.

(2) As soon as the records relating to the allegations of corruption against an officer or servant are received, the Tribunal shall frame appropriate charges communicate them to the officer or servant concerned together with information as to the date of enquiry into the charges and a list of witnesses likely to be examined in respect of each of the charges. The Tribunal shall, immediately before each witness is examined by the prosecution, furnish the person charged, a copy of any statement taken from the witness which forms the basis on which the Tribunal has framed the charge or charges against him. At the enquiry, oral evidence shall be heard and the person charged shall be entitled to cross examine the witnesses, to give evidence in person and to have such witnesses called, as he may wish, provided that the Tribunal may, for special and sufficient reasons to be recorded in writing, refuse to call a witness. After the enquiry has been completed, the person charged shall be entitled to put in, if he so desires, a written statement of his defence or argue the case in person or through a pleader. The proceedings shall contain a sufficient record of the evidence and a statement of the findings and the grounds thereof.

(3) After the enquiry has been completed the Tribunal shall send its findings and recommendations to the Commissioner. After the Commissioner has arrived at a provisional conclusion in regard to the penalty to be imposed, the person charged shall be supplied with a copy of the report of the Tribunal (excluding the recommendations if any, in regard to punishment made by it), and he shall be called upon to show cause within a reasonable time, not ordinarily exceeding one month, against the particular penalty to be inflicted, provided that if for sufficient reasons, the Commissioner disagrees with the whole or any part of the Tribunal's findings, the point or points of such disagreement together with a brief statement of the grounds thereof shall also be communicated to him. Any representation in this behalf submitted by the person charged shall be taken into consideration by the Commissioner before final orders are passed.

(4) Where the person concerned has absconded or where it is for other reasons impracticable to communicate with him or where he does not take part in an enquiry, the enquiry shall still proceed.

(5) All or any of the provisions of sub-rules (2) and (3) may, in exceptional cases, and for special and sufficient reasons to be recorded in writing, be waived where there is difficulty in observing the

requirements of those sub-rules and the requirements can be waived without injustice to the person charged.

(6) The Commissioner shall ordinarily accept the advice of the Tribunal. If the Commissioner considers that the advice of the Tribunal should be rejected or deviated from the reasons for such rejection or deviation shall be submitted to the Government who shall in consultation with the Tribunal pass orders.

21. *Appeal against orders passed under rule* 20.—(1) Against any order of the Commissioner imposing a penalty after following the procedure prescribed in rule 20, an appeal shall lie to the State Government.

(2) The Tribunal for Disciplinary Proceedings shall be consulted before orders are passed on any appeal preferred under sub-rule (1):

Provided that it shall not be necessary to consult the Tribunal—

(i) in any case in which the Tribunal has at any previous stage given advice in regard to the order to be passed and no fresh question has thereafter arisen for determination ; or

(ii) where the State Government propose to pass orders rejecting the appeal.

22. *Powers of revision by Joint Development Commissioner.*—Notwithstanding anything contained in these rules, the Joint Development Commissioner may call for the records relating to an enquiry into the conduct of any officer or servant of a Panchayat Union Council which has been completed and pass such orders as may be deemed fit. An appeal shall lie to the State Government against an order passed under this sub-rule if the order imposes a punishment where the Commissioner had not imposed a punishment or if the order enhances the punishment imposed by the Commissioner.

(G.O. Ms. No. 277, R.D. & L.A., dated 6th February 1965.)

45. MADRAS PANCHAYAT UNION COUNCILS' LAST GRADE SERVANTS' AND WORKERS PROVIDENT FUND RULES.

1. *Short title.*—These rules may be called the Madras Panchayat Union Councils' Last Grade Servants' and Workers' Provident Fund Rules, 1965.

2. *Definitions.*—In these rules unless there is anything repugnant in the subject or context—

(i) "family" means—

(a) in the case of a male subscriber, the wife or wives and children of the subscriber, and the widow or widows and children of a deceased son of the subscriber:

Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community to which she belongs to be entitled to maintenance, she shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules

relate, unless the subscriber subsequently indicates by express notice in writing to the Commissioner that she shall continue to be so regarded; and

(*b*) in the case of a female subscriber, the husband and the children of the subscriber, and the widow or widows and children of a deceased son of the subscriber :

Provided that if a subscriber by notice in writing to the Commissioner expresses her desire to exclude her husband from her family, the husband shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate, unless the subscriber subsequently cancels formally in writing her notice excluding him.

Note I.—" Children " means legitimate children.

Note II.—An adopted child shall be considered to be a child by the Commissioner if any doubt arises in the mind of the Commissioner, it shall be decided by him after taking legal advice.

(ii) " Form " means a form appended to these rules;

(iii) " Fund " means the Last Grade Servants' and Workers' Provident Fund established by a Panchayat Union Council;

(iv) " Last Grade Servant " means a servant whose post is classified as belonging to the last grade service in the rules for regulating the grant of gratuities;

(v) " Local body " means, a panchayat or a panchayat union council constituted under the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), a municipal council constituted under the Madras District Municipalities Act, 1920 (Madras Act V of 1920), or a Township constituted either under the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958) or under any other special Act, as the case may be;

(vi) Words importing the masculine gender shall be taken to include females, if circumstances so require;

(vii) " Worker " means a worker borne on the regular establishment but not classified as belonging to the superior or to the last grade service in the rules regulating the grant of gratuities.

3. *Eligibility for contribution to the fund.*—Contribution under these rules shall, subject to the provisions of rule 13 (iii), ordinarily be admissible only in respect of permanent service for which subscription is recovered from the subscriber :

Provided that it shall be open to a Panchayat Union Council to allow contribution in respect of temporary or officiating service also.

4. *Eligibility for gratuity or other compensation.*—A person who has been admitted to the benefits of these rules shall not be entitled to gratuity or compensation under any other rules in respect of any period for which he is entitled to get the benefit under these rules.

5. *Establishment and maintenance of the fund.*—(1) Every Panchayat Union Council shall establish and maintain a provident fund for the benefit of its last grade servants and workers. It shall be obligatory on all permanent last grade servants and workers of the Panchayat Union Council to subscribe to the fund.

(2) The fund shall be administered by the Panchayat Union Council and shall be maintained in rupees.

6. *Nomination.*—(1) Each subscriber shall, on admission, be required to make a nomination in such form as may be laid down by the Government conferring the right to receive the amount that may stand to his credit in the Fund in the event of his death before quitting the service or death after retirement but before receipt of the amount.

(2) A subscriber who at the time of joining the fund has a family shall send to the Commissioner a nomination in Form No. I in favour of one or more members of his family.

(3) A subscriber who has no family may similarly nominate one or more persons in Form No. II, provided that a nomination so made shall be deemed to have been duly made in accordance with these rules only for so long as the subscriber has no family.

(4) When a subscriber who has made a nomination in Form No. II subsequently acquires a family, he shall be called upon to cancel formally such nomination and make a fresh nomination under sub-rule (2).

(5) A nomination becomes operative only on its being accepted by the Commissioner.

7. *Subscription.*—(1) Every Last Grade Servant or Worker shall subscribe monthly to the Fund provided that it shall be open to a subscriber not to make any subscription in respect of a month in which he has not rendered full month's service and does not draw the full month's pay.

(2) The amount of subscription shall be fixed by the subscriber himself subject to the following conditions :—

(*a*) It shall be expressed in multiples of twenty-five Paise.

(*b*) The minimum subscription shall be fifty Paise per mensem and the maximum shall be as specified below :—

	Maximum rate of subscription per mensem.
(i) Subscribers drawing a pay not exceeding Rs. 12 per mensem.	1

	Maximum rate of subscription per mensem.
(ii) Subscribers drawing a pay exceeding Rs. 12 but not exceeding Rs. 16 per mensem.	2
(iii) Subscribers drawing a pay exceeding Rs. 16 but not exceeding Rs. 20 per mensem.	3
(iv) Subscribers drawing a pay exceeding Rs. 20 per mensem.	4

(3) The subscriber shall intimate the fixation of the amount of his monthly subscription in each year and the amount so fixed shall remain unchanged throughout the year.

(4) The recovery of the subscription shall be effected by the Commissioner by deduction of the amount from the pay bill of subscribers.

(5) The Panchayat Union Council shall also contribute from the fund to which the pay of the subscriber is debited, an amount equivalent to a subscription at the minimum rate prescribed in this rule, as bonus, and such contribution shall be credited to his account annually before the 31st March or whenever the account is closed under rule 13 as the case may be.

8. *Investment of subscription amount.*—(1) At the request in writing of any subscriber, and with the consent of the Panchayat Union Council any portion or whole of his subscription may be invested by the Panchayat Union Council in a policy of life assurance in such office and for such amount and on such terms as may be mutually agreed upon in writing between the subscriber and the Panchayat Union Council.

(2) Such policy shall be effected in the name of the subscriber who shall assign the same in favour of the Commissioner or of such person as the Panchayat Union Council may from time to time, appoint for the purpose. It shall be held and, unless re-assigned as provided for in clause (*c*) or clause (*d*) of the proviso, shall be realized by the Panchayat Union Council and the net proceeds on realization shall subject to clause (*a*) of sub-rule (3), be credited to the account of the subscriber:

Provided always—

(*a*) that every such policy shall so long as the subscriber is actually in employment under the Panchayat Union Council belong to the Panchayat Union Council and no interest therein shall, during such period, vest in a subscriber on whose life it has been effected or in his nominees, and neither the subscriber nor his nominees shall have any right to interfere therewith;

(*b*) that the Panchayat Union Council shall not be responsible for any loss or damage that may arise or result from the effecting of any policy under this rule;

(c) that on the retirement from service of the subscriber or on the termination of his services either by a resignation or as a measure of punishment, or on his transfer to any other local body, the policy effected on his life shall be re-assigned to him;

(d) in cases where a subscriber has taken service under another local body or has been transferred thereto by a competent authority and the amount to his credit in the provident fund has been transferred to the provident fund of such local body and his policy of life assurance has been reassigned to him under this proviso, he shall assign the same in favour of the Commissioner of the local body as the case may be, under which he has taken service or to which he has been transferred;

(e) that on the death of a subscriber while in service, the policy effected on his life shall be re-assigned to the nominee appointed by him under rule 6 or to all the nominees appointed by him under that rule jointly, specifying the share to which each nominee is entitled.

(3) If such a policy matures before the subscriber quits service, the Commissioner of the Panchayat Union shall—

(a) if the amount assured together with the amount of any bonuses which have accrued is greater than the whole of the amount withdrawn from the fund in respect of the policy, re-assign the policy to the subscriber and make it over to him who shall immediately on receipt of the proceeds from the insurance company, repay to the fund the whole of any amount withdrawn and in case of default, the Commissioner shall arrange to recover the amount by deduction from the emoluments of the subscriber by instalments or otherwise as the Panchayat Union Council may direct; and

(b) if the amount assured together with the amount of any accrued bonuses is less than the whole of the amount withdrawn from the fund in respect of the policy, realise under sub-rule (2) the amount assured together with any accrued bonuses and shall place the amount so realised to the credit of the subscriber in the fund.

(4) The Commissioner of the Panchayat Union shall cause to be kept a register of life assurance policies effected under this rule and register of premium paid in respect of such policies in Form Nos. VIII and IX respectively appended to these rules.

9. *Manner of Lodging Fund.*—(1) The amounts deducted from the pay bills of subscribers as Provident Fund deductions and the contributions paid by the Panchayat Union Council and other sums relating to the Provident Fund shall be lodged in the Government Treasury in the case of Panchayat Union Council and town panchayats and Local Fund Deposit Account No. II maintained by Panchayat Union Councils in the case of village panchayats and a separate cash book shall be maintained. The whole or any

portion of such deductions, contributions and other sums relating to Provident Fund may be withdrawn from the Treasury Local Fund Deposit Account No. II at such intervals as may be necessary for investment in such manner as may be prescribed by the Government for the investment of deposits of other Provident Fund accounts of local authorities.

(2) No interest shall be allowed to the subscribers on the subscriptions made by them or on the contribution credited to the fund by the Panchayat Union Council. Any interest earned by way of deposit of the subscription and contribution in the Post Office Savings Bank or any other bank and by investment of any sum withdrawn from the deposit account shall be credited to the general fund of the Panchayat Union Council to meet the cost of staff engaged in the maintenance of the accounts relating to the fund.

(3) The sums required for the payment of temporary advances during a month shall be withdrawn from the amounts lodged in the Government Treasury in the case of Panchayat Union Councils and town panchayats and the Local Fund Deposit Account No. II in the case of village panchayats under this rule. The balance remaining in the Government Treasury in the case of Panchayat Union Councils and town panchayats and in the Local Fund Deposit Account No. II in the case of village panchayats at the beginning of a month out of the deposits made therein till the end of the previous month shall be remitted into the Post Office Savings Bank not later than the fourth day of that month.

10. *Temporary Advances.*—The Commissioner may grant temporary advances to a subscriber from the amount standing to his credit on account of subscriptions made by him, if in the opinion of the Commissioner the grant of such advance is absolutely necessary and subject to the following conditions :—

(*a*) Reasons for the grant of such advances shall be placed on record.

Explanation.—The following may be recognised as legitimate reasons for which advances may be granted :—

(1) To pay expenses incurred in connection with the serious illness (including confinement) of the subscriber or a member of his family.

(2) To pay expenses in connection with marriages, funerals or ceremonies which by the religion of the subscriber it is incumbent upon him to perform and in connection with which it is obligatory that expenditure should be incurred.

(*b*) An advance granted under this rule shall not exceed three months' pay of the subscriber or one-half of the amount of the subscription made by him to the Fund whichever is less.

(c) An advance shall not, except for special reasons to be recorded in writing and except with the special sanction of the Panchayat Union Council be granted until at least six months have elapsed after the final repayment of all previous advances and the interest thereon.

(d) The advance granted under this rule shall be recovered in not more than twelve successive equal monthly instalments from the pay bills of the subscriber. The recovery shall commence from the month in which the subscriber draws full pay after receiving the advance.

11. *Subscribed amount not liable to attachment.*— The amount standing to the credit of a subscriber in the Fund shall not in any way be capable of being assigned or charged and shall not be liable to attachment under any decree or order of any Civil Revenue or Criminal Court in respect of any debt or liability incurred by the subscriber and neither the Official Assignee nor any receiver appointed under the Provincial Insolvency Act, 1920 (Central Act V of 1920), shall be entitled to, or have any claim on such amount.

12. *Closure of Accounts.*—The account of claim subscriber shall be closed—

(a) when his services are terminated by discharge, removal or dismissal, or

(b) when he resigns, or

(c) when he retires, or

(d) when he dies.

13. *Repayment on closure of accounts.*—(i) When a subscriber's account is closed in the circumstances detailed in rule 12, the subscriber or his nominees, as the case may be, shall be paid the amount subscribed to the Fund by the subscriber and standing to his credit as on the date on which the account is closed.

(ii) On the death of subscriber before quitting the service, when he leaves a family and if no nomination in favour of a member or members of the family subsits, or if such nomination relates only to a part of the amount standing to his credit to the Fund, the whole amount or the part thereof to which the nomination does not relate, as the case may be, shall notwithstanding any nomination purporting to be in favour of any person or persons other than a member or members of his family, become payable to the members of his family in equal shares :

Provided that no share shall be payable to—

(1) sons who have attained legal majority;

(2) sons of a deceased son who have attained legal majority;

(3) married daughters whose husbands are alive;

(4) married daughters of a deceased son whose husbands are alive, if there is any member of the family other than those specified in clauses (1) to (4):

Provided also that the widow or widows and the child or children of a deceased son shall receive between them in equal parts only the share which that son would have received if he had survived the subscriber.

(iii) Similarly, the subscriber or his nominee, as the case may be, may be paid the amount of contribution paid by the Panchayat Union Council less such sums as it may be found necessary to recover from him and credit to the Panchayat Union Council on any account. The Commissioner shall, before paying the contribution to the subscriber or his nominee, as the case may be, make a record in the service roll that the work and conduct of the subscriber have been such as to merit the payment of the contribution in full. It shall be open to the Panchayat Union Council to pay the contribution in full or in part as it deems fit, subject to the above conditions.

(iv) No contribution shall be payable to persons who have rendered less than five years total service but the subscriber's own subscription shall be paid whatever may be the length of service:

Provided that this restriction shall not apply to the case of a person who dies or who is compulsorily retired on account of physical unfitness, before he completes the prescribed period of five years.

(v) Striking work without adequate and reasonable cause and stopping away from work without permission may be deemed to be sufficient reasons for withholding the contribution.

14. *Intimation to subscribers.*—As soon as possible after the close of each year every subscriber shall be furnished with a statement in Form No. III showing the amount at his credit inclusive of the contribution. Subscribers shall satisfy themselves about the correctness of the amount shown in the statements, and errors, if any, in them shall be brought to the notice of the Commissioner within a month from the date of their receipt. The Commissioner shall thereupon take such action as may be considered necessary.

15. *Maintenance of Registers.*—The Commissioner shall cause to be kept a register of subscribers in Form No. IV, a cash book in Form No. V, a register of temporary advances and their recoveries in Form No. VI and an abstract in Form No. VII.

16. *Application of Local Authorities Provident Fund Rules, 1963.*—Save as otherwise provided in these rules, the provisions

of the rules in Local Authorities Provident Fund Rules specified below, shall apply in respect of the matters dealt with therein-

(1) Rules 5 (1), (4) to (6) and (8) to (10) of the Local Authorities Provident Fund Rules for making nomination and cancellation of nominations;

(2) Rule 5 (2) of Local Authorities Provident Fund Rules regarding share of nominees;

(3) Rule 24 of the Local Authorities Provident Fund Rules for closure of accounts and payments; and

(4) Rule 28 of the Local Authorities Provident Fund Rules for payment of minor beneficiaries.

FORM No. I.

[Section 58 (1) of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958).]

[*See* rule 6 (2).]

CERTIFICATE OF NOMINATION.

I do hereby declare the following to be the names and addresses of the member or members of my family who in the event of my death, will be entitled to receive payment of all sums due to me from the Last Grade Servants' and Workers' Provident Fund, and I make this my will so far as regards such sums aforesaid :—

Name in full.	Relationship to subscriber.	Age.	Occupation.
(1)	(2)	(3)	(4)

Address.	Sums due in what proportions payable.	Name and address of guardian in the case of minors.	Contigencies on the happening of which the nomination shall become invalid.
(5)	(6)	(7)	(8)

Name, address and relationship of the person, if any, to whom the right of the nominee shall pass in the event of his predeceasing the subscriber.	Remarks.
(9)	(10)

Station :

Date :

Signature or thumb-impression and address of first witness.

Signature or thumb-impression and address of second witness.

(Signature or thumb-impression and designation of subscriber.)

FORM NO. II.

[*See* rule 6 (3) and (4).]

CERTIFICATE OF NOMINATION.

I do hereby declare the following to be names and addresses of the person or persons who, in the event of my death, will be entitled to receive payment of all sums due to me from the Last Grade Servants' and Workers' Provident Fund, and I make this my will so far as regards such sums aforesaid.

2. I do also declare that I have no family to whom I can assign the amount.

Name in full.	Age.	Occupation.	Address.	Sums due in what proportions payable.
(1)	(2)	(3)	(4)	(5)

Name and address of guardian in the case of minors.	Contingencies on the happening of which the nomination shall become invalid.	Name, address and relationship of the person, if any, to whom the right of the nominee shall pass in the event of his predeceasing the subscriber.	Remarks.
(6)	(7)	(8)	(9)

Station :

Date :

Signature or thumb-impression
and address of first witness.

Signature or thumb-impression
and address of second witness.

(Signature or thumb-impression
and designation of subscriber.)

FORM No. III.

(*See* rule 14.)

LAST GRADE SERVANTS' AND WORKERS' PROVIDENT FUND.

Deposit account of

(Official designation) for the year ending the 31st March 19

Account No.	Subscription. RS. P.	Contribution. RS. P.	Remarks.
Opening balance			
Credits during the year*			
Withdrawals during the year.			
Balance on the 31st March 19 . †			

* Include recoveries made during the months of April to March.

† Balance accepted.

Forwarded to the subscriber as required by rule 14 of the Last Grade Servants' and Workers' Provident Fund Rules.

He is requested to satisfy himself as to the correctness of the statement and to bring errors, if any, to the notice of the undersigned within one month from the date of its receipt.

He is requested to state whether he desires to make any alteration in any nomination made under rule 6 of the Panchayat Union Councils' Last Grade Servants' and Workers' Provident Fund Rules.

In case the subscriber has made no nomination in favour of a member or members of his family, due to his having no family at the time, he is also requested to state whether he has acquired a family thereafter.

Office of the
the 19

(Signature)

Panchayat Union Commissioner.

Subscriber.

FORM No. IV.

(*See* rule 15.)

REGISTER OF SUBSCRIBERS TO THE LAST GRADE SERVANTS' AND WORKERS' PROVIDENT FUND AND THEIR NOMINEES.

Serial number.	Name in full.	Father's name.	Address.	Date of birth by the Christian Era.	Caste, race or religion.	Date of admission.	Age on date of admission.	Name of appointment held on the date of admission.	Pay of post.	Number and date of certificate of nomination (to be filed separately).	Serial number.	Name in full.	Relationship to subscriber.	Age.	Occupation	Address.	Sums due in what proportions payable.	Names and addresses of witnesses attesting the certificate.	Initials of the Executive Authority.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)

FORM No. V.

(*See* rule 15.)

CASH BOOK OF THE LAST GRADE SERVANTS' AND WORKERS' PROVIDENT FUND FOR THE YEAR 19 .

Receipts.					*Payments.*					
Subscriptions.	Contributions.	Investment.	Miscellaneous.	Month and date.	Particulars of transactions.	Subscriptions.	Contributions.	Investment.	Miscellaneous.	Total net balance every month in the Post Office Savings Bank.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
RS. P.	RS. P.	RS. P.	RS. P.			RS. P.	RS. P.	RS. P.	RS. P.	RS. P.

FORM No. VI.

(*See* rule 15.)

REGISTER OF TEMPORARY ADVANCES AND RECOVERIES.

Withdrawals.							*Recoveries*												
Name and designation.	Account number.	Authority.	Amount sanctioned.	Amount withdrawn.	Number of instalments for recovery.	Year.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
			RS. P.	RS. P.															
						19 -19													
						19 -19													
						19 -19													
						19 -19													
						19 -19													

FORM No. VII.

(*See* rule 15.)

ABSTRACT OF THE LAST GRADE SERVANTS' AND WORKERS' PROVIDENT FUND FOR 19 –19 .

Serial number as per register of subscribers.	Name of subscriber.	Official designation.	Opening balance. Subscription account.	Opening balance. Contribution account.
(1)	(2)	(3	(4)	(5)
			RS. P.	RS. P.

Credits.

Amount of subscriptions or refunds of withdrawals received in

April.	May.	June.	July.	August.	September.	October.	November.
(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.

December.	January.	February.	March.	Total. Subscription account [(total of columns (6) to (17).]
(14)	(15)	(16)	(17)	(18)
RS. P.	RS. P.	RS. P.	RS. P.	RS. P.

Contribution for the year.	Subscription and contribution withdrawn or temporary withdrawals or contribution forfeited. Subscription.	Contribution.	Voucher number.	Closing balance. Subscription account.	Closing balance. Contribution account.
(19)	(20)	(21)	(22)	(23)	(24)
RS. P.	RS. P.	RS. P.		RS. P.	RS. P

FORM No. VIII.

[*See* rule 8 (3).]

REGISTER OF LIFE ASSURANCE POLICIES EFFECTED IN FAVOUR OF UNDER RULE 8 OF THE PANCHAYAT UNION COUNCILS' LAST GRADE SERVANTS' AND WORKERS' PROVIDENT FUND RULES.

Serial number.	Name of policy holder.	Name of Unit of Life Insurance Company.	Number of policy.	Date of maturity of policy.	Amount of policy.
(1)	(2)	(3)	(4)	(5)	(6)

Amount of premium.	Folio number of register of premia.	Date of receipt of policy.	Date of initials of the Executive Authority.	Date of assignment.
(7)	(8)	(9)	(10)	(11)
RS. P.				

Number and date of letter forwarding the policy.	Date of acknowledgment of policy.	Dated initials of the Executive authority.
(12)	(13)	(14)

FORM No. IX.

[*See* rule 8 (3).]

REGISTER OF PREMIA.

1. Name of policy holder .. .. ..

2. Page number of abstract of Last Grade Servants' and Workers' Provident Fund.

3. Name of unit of Life Insurance Corporation.

4. Number of policy .. ..

5. Date of maturity of policy .. .. ..

6. Number of instalments in which the annual premium is payable.

7. Amount of each instalment of premium ..

8. Due date (or dates) of payment of instalment (or instalments).

Serial number of payments.	Amount paid.	Date of payment.	Initials of the Executive Authority.	Remarks.
(1)	(2)	(3)	(4)	(5)

(G.O. Ms. No. 1615, R.D. & L.A., dated 19th July 1965.)

CHAPTER IV—ASSESSMENT AND COLLECTION OF TAXES AND OTHER REVENUES.

46. LICENSING OF PANDALS AND TEMPORARY STRUCTURES ON ROAD MARGINS VESTED IN THE HIGHWAYS AND RURAL WORKS DEPARTMENT IN PANCHAYAT AREAS.

1. The Commissioner of a Panchayat Union shall have power to grant licence for the erection of pandals and other temporary structures on margins of roads vested in the Highways and Rural Works and Public Works Departments within the limits of the village in connection with fairs and festivals,subject to the general conditions, if any, which may be imposed by the Panchayat Union Council and in addition to the general directions which the Officers of the Highways and Rural Works and Public Works Departments may issue from time to time.

2. The occupation of such sites shall be allowed only temporarily during a fair or festival. The period for which such occupation is permitted shall, in no case, exceed three days before the commencement and three days after the termination, of the fair or festival exclusive of the actual period of its duration.

3. The licence fee shall be paid to the Panchayat Union Council in advance ; otherwise, the licence applied for shall be refused. The acceptance of the pre-payment of the fee for licence shall not entitle the person making such pre-payment to the licence but only to the refund of the fee in case of refusal of the licence.

4. The income derived by the levy of fees for such occupation shall be used primarily for special sanitary arrangements and lighting connected with fairs or festivals, and the balance remaining, if any, shall be utilised for the improvement of the general sanitary condition of the village in which fairs or festivals are held.

The income derived from the levy of licence fees and the expenditure incurred therefrom shall be shown under separate accounts.

5. The Panchayat Union Council shall have no right to trees, if any, standing on the site or to the usufruct therefrom. It shall be solely responsible for any loss of, or damage to trees or produce caused by a licensee during the period of occupation of the site and shall be liable to pay such compensation as may be fixed by the Highways and Rural Works and Public Works Departments in respect of the loss or damage.

6. No masonry or other permanent structures shall be erected on the site.

7. The Panchayat Union Council shall be responsible for the removal of all temporary structures erected on the site in connection with fairs or festivals and the restoration of the site of the Government in its original condition at the end of the fair or festival.

8. Any person applying for a licence shall, in addition to the payment of the licence fee, deposit a sum equivalent to 25 per cent of that fee, which shall be refunded to him at the time of his vacating the site, provided he restores the site in its original condition, failing which the cost of restoration shall be met from the deposit and the balance left, if any, shall be refunded to him.

9. Neither the Panchayat Union Council nor any person permitted by the Panchyat Union Council to occupy any site or portion thereof shall be entitled to claim compensation from the Government under any circumstances.

10. The Commissioner of the Panchayat Union shall report to any officer of the Revenue Department, not below the rank of a Revenue Inspector, any cases of unauthorized occupation, to enable him to take such action as is deemed necessary under the Madras Land Encroachment Act, 1905 (Madras Act III of 1905).

(G.O. Ms. No. 261, Rural Development and Local Administration, dated 1st February 1962.)

47. POWERS WHICH MAY BE EXERCISED BY THE PANCHAYAT UNION COUNCIL OR THE COMMISSIONER IN RESPECT OF ANY PUBLIC OR PRIVATE MARKET OR THE USER THEREOF.

1. The Commissioner of a Panchayat Union Council may expel from any public market any person who or whose servant has been convicted of disobeying any by-laws at the time in force in such market and may prevent such person from further carrying on, by himself or his servants or agents, any trade or business in such market, or occupying any shop, stall or other place therein and may determine any lease or tenure which such person may possess in any such shop, stall or place.

2. The Panchayat Union Council may by notice require the owner occupier, or farmer of any private market to—

(a) construct approaches, entrances, passages, gates, drains and cess-pits for such market and provide it with latrines of such description and in such position and number as the panchayat union council may think it ;

(b) roof and pave the whole or any portion of it, or pave any portion of the floor with such material as will in the opinion of the panchayat union council secure imperviousness and ready cleaning ;

(c) ventilate it properly and provide it with supply of water ;

(*d*) provide passages of sufficient width between the stalls and make such alterations in the stalls, passages, shops, doors or other parts of the market as the panchayat union council may direct ;

(*e*) keep it in a clean and proper state, remove all filth and refuse therefrom and dispose of them at such place and in such manner as the panchayat union council may direct ; and

(*f*) make such other sanitary arrangements as the panchayat union council may consider necessary.

3. If any person, after notice given to him in that behalf by the panchayat union council, fails within the period and in the manner laid down in the said notice to carry out any work specified in rule 2, the panchayat union council may suspend the licence of the said person, or may refuse to grant him a licence until such works have been completed.

4. It shall not be lawful for any person to keep open any private market during such suspension or until the licence is renewed.

5. No owner, occupier, agent or manager in charge of any private market, or of any shop, stall, shed or other place therein, shall keep the same so that it is a nuisance or fail to cause anything that is a nuisance to be at once removed to a place, to be specified by the panchayat union council.

6. (1) Whoever fails to comply with the terms of a notice under rule 2 or contravenes the provisions of any of the other rules specified in the first column of Schedule I below shall be punishable with fine which may extend to the amount mentioned in that behalf in the second column of the said schedule.

(2) Whoever after having been convicted of any of the offences referred to in sub-rule (1) continues to commit such offences shall be punishable, for each day after the previous date of conviction during which he continues so to offend, with fine which may extend to the amount mentioned in that behalf in the second column of Schedule II below :—

SCHEDULE I.

Ordinary penalties.

[*See* sub-rule (1) of rule 6.]

Offence. (1)	*Fine which may be imposed.* (2)
Failure to comply with the terms of a notice under rule 2	One hundred rupees.
Contravention of rule 4	Fifty rupees.
Contravention of rule 5	Twenty rupees.

SCHEDULE II.

Penalties for continuing breaches.

[*See* sub-rule (2) of rule 6.]

Offence.	*Daily fine which may be imposed.*
(1)	(2)
Failure to comply with the terms of a notice under rule 2	Ten rupees.
Contravention of rule 4	Fifteen rupees.
Contravention of rule 5	Ten rupees.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)

(G.O. Ms. No. 754, R.D. and L.A., dated 3rd April 1963.)

Opening of markets by panchayats.—Under section 65 (*j*) of the Madras Panchayats Act, 1958, one of the obligatory duties of a panchayat union council is the opening and maintenance of public markets which are classified as panchayat union markets. The power to classify public and private markets situated in a Panchayat Development Block as panchayat union markets and panchayat markets and to provide for the control of any market including the apportionment of income therefrom is vested in the Government under the said Act (vide Section 104). This power has been delegated to the Additional Development Commissioner.

2. A presumption has been expressed that if a panchayat wants to open a market the proposal should be initiated by the panchayat union council and that after obtaining the sanction of the Inspector the council should apply for the classification of such markets as panchayat markets.

3. Section 104 of the Act would refer only to the classification of existing public markets as panchayat markets or panchayat union markets. In the case of opening of new public markets, the classification can be done only after a proposal therefor is initiated by the panchayat union council because the opening of public markets is one of the obligatory duties of a panchayat union council. The Government (Additional Development Commissioner) may then order its classification as a panchayat market or panchayat union market in consultation with the District Development Council, if necessary. In this view, the presumption expressed in paragraph 2 above is correct.

(Memo. No. 103178 L. Spl./62–3, dated 23rd October 1962.)

48. ACCOUNTS OF PRIVATE MARKETS—MAINTENANCE, AUDIT AND INSPECTION.

1. The owners, occupiers or farmers of private markets shall issue tickets for collections made daily for the use of such markets and receipts for collections made periodically.

2. The receipts and ticket books shall be printed in Forms I and II given in the appendix.

3. The ticket books shall be printed separately for each rate of fees charged.

4. The owners, occupiers or farmers of the said markets shall keep true and complete accounts of the receipts from the markets and expenditure incurred on their maintenance and shall produce them whenever required for inspection, check or audit by the Commissioner of the Panchayat Union or such other persons as may be authorised by the Commissioner of the Panchayat Union in this behalf.

5. A register of collections and disbursements shall be maintained in Forms III and IV respectively given in the appendix. The registers, ticket and receipt books shall be checked by the Commissioner of the Panchayat Union or such other person as may be authorised by the Commissioner of the Panchayat Union not less than once every month and such remarks as are called for, recorded therein. If the accounts have been found to be kept correctly, a certificate to that effect shall be recorded in the said registers.

6. A statement showing the receipts and charges relating to the markets for the previous year (or for the period of full twelve months preceding the date of application for licence) shall accompany every application for renewal of licence to keep open the market. The Commissioner of the Panchayat Union shall, before renewing the licence, check the statement referred to above with the books of the owner, occupier or farmer of the markets.

7. The panchayat union may refuse to renew the licence, if any of the requirements of rule 4, 5, or 6 are not complied with.

APPENDIX

FORM I.

(*See* rule 2.)

COUNTERFOIL.	OUTERFOIL.
Market.	Received from Sri ————
Rent for room/stall ——— No. ————	the sum Rs. ————
for ———————— 19 .	being rent for room/stall
Rs. nP.	No. in the ———— market for ———— 19 .
Received on 19 .	Rs. nP.
Bill Collector.	Received on ————
	Bill Collector.

FORM II.

(*See* rule 2.)

COUNTERFOIL.	OUTERFOIL.
Serial No. Ticket.	
———————— Market.	Ticket.
per day.	Serial No.
(Here enter rate)	———————— market.
	(Here enter rate.)

FORM III.

REGISTER OF COLLECTIONS.

(*See* rule 5.)

		Collections by tickets.							Other Receipts.					
		Stock on hand.		Issues.			Balance.		Rents.		Miscellaneous.			
Date.	value.	Serial numbers from to	Number.	Serial numbers from to	Numbers.	Amount collected.	Serial numbers from to	Number.	Number of receipt.	Amount.	Receipt number.	Amount.	Total collection for each day.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

FORM IV.

REGISTER OF DISBURSEMENT.

(*See* rule 5.)

Date.	Particulars of expenditure.	Amount.	Remarks.

(G.O. No. 1677, L.A., dated 8th October 1960.)

(G.O. No. 754, Rural Development & Local Administration, dated 3rd April 1963.)

49. FORM AND CONTENTS OF LICENCES, PERMISSIONS, ETC.

1. All licences, permissions and notices granted or issued under the Act or any rule or by-law made thereunder shall be in writing.

2. Every licence or permission granted under the Act or any rule or by-law made thereunder shall specify the period, if any, for which, and the restrictions, limitations and conditions subject to which, the same is granted, and shall be signed by the Commissioner or by some person duly authorised by the Commissioner in that behalf and every order granting such licence or permission shall be published on the notice board of the Panchayat Union Council.

3. (1) Any licence or permission granted under the Act or any rule or by-law made thereunder may, at any time, be modified, suspended or cancelled by the Commissioner, if any of its restrictions, limitations or conditions is evaded or infringed by the grantee, or if the grantee is convicted of a breach of any of the provisions of the Act, or of any rule, by-law or regulation made thereunder in any matter to which such licence or permission relates, or if the grantee

has obtained the same by misrepresentation or fraud. An appeal shall lie to the Panchayat Union Council against any order of the Commissioner under this rule modifying, suspending or cancelling a licence and no such appeal shall be heard unless it is received in the office of the Panchayat Union within ten days after the date of receipt by the grantee of the order appealed against.

(2) A second appeal shall lie to the Revenue Divisional Officer against the orders of the Panchayat Union Council under sub-rule (1) within thirty days of the date of receipt by the grantee of the orders appealed against.

4. Every order of the authority competent under the Act or any rule or by-law made thereunder to pass an order refusing, modifying suspending or cancelling a licence or permission shall be in writing and shall state the grounds on which it proceeds.

5. When any licence or permission is suspended or cancelled or when the period for which it was granted, or within which application for renewal should be made, has expired, whichever expires later, the grantee shall for all purposes of the Act, or any rule or by-law made thereunder be deemed to be without a licence or permission, until the order suspending or cancelling the licence or permission is cancelled or until the licence or permission is renewed, as the case may be.

6. The grantee of every licence or permission shall at all reasonable times, while such licence or permission remains in force, produce the same at the request of the Commissioner.

7. When any notice is required by the Act or by any rule, by-law, regulation or order made thereunder, to be served on, or sent to, any person, the service or sending thereof may be effected—

(i) by giving or tendering the said notice to such person ; or

(ii) if such person is not found, by leaving such notice at his last known place of abode or business, or by giving or tendering the same to some adult member or servant of his family ; or

(iii) if such person does not reside in the village or town and his address elsewhere is known to the Commissioner by sending the same to him by registered post ; or

(iv) if none of the means aforesaid be available by affixing the same in some conspicuous part of such place of abode or business.

8. When the person is an owner or occupier of any building or land, it shall not be necessary to name the owner or occupier in the notice and in the case of joint owners or occupiers, it shall be sufficient to serve it on or send it to, one of such owners or occupiers.

9. Whenever in any bill or notice, form or other document served or sent under the Act, a period is fixed within which any tax or other sum is to be paid or anywork executed,or any thing provided

such period shall in the absence of any distinct provision to the contrary in the Act or the rules framed thereunder, be calculated from the date of such service or sending.

10. Whoever fails to produce a licence or permission on request under rule 6 shall be punishable with fine which may extend to five rupees.

11. In these rules, the term "the Act" means the Madras Panchayats Act, 1958.

(G.O. No. 261, Rural Development & Local Administration, dated 1st February 1962.)

50. INSTALLATION OF MACHINERY—EXEMPTION FROM PERMISSION.

The following machinery shall be exempt from the provisions of section 112 of the Madras Panchayats Act, 1958, namely :—

(1) electrical appliances intended to be used for purely domestic or personal purposes or comfort and electrical machinery intended to be used for such purposes or comfort ;

(2) non-electrical appliances not exceeding two horse-power intended to be used for purely domestic or personal purposes or comfort and non-electrical machinery not exceeding two horse-power intended to be used for such purposes or comfort ;

(3) electrical installations including motors used for *bona fide* agricultural purposes ; and

(4) non-electrical installations not exceeding two horse-power which are installed in connection with agricultural purposes.

(G.O. No. 1677, L.A., dated 8th October 1960.)

51. MAXIMUM LICENCE FEE FOR MACHINERY DRIVEN BY ELECTRICITY OR OTHER POWER.

I. Machinery driven by electricity.

1. The fees which may be charged for a permission granted under section 112 of the Madras Panchayats Act, 1958, for the installation in any premises of any machinery or manufacturing plant driven by electrical power shall not exceed the maxima specified in Schedule I appended to these rules :

Provided that the fees which may be charged under this rule shall not exceed those charged for the installation of any machinery or manufacturing plant of like horse-power driven otherwise than by electricity.

2. The fees which may be charged for a licence granted or renewed under section 111 of the said Act for a period of one year for a place in which any machinery or manufacturing plant driven by electrical power is used shall not exceed the maxima specified in Schedule I appended to these rules :

Provided that where any such licence is granted or renewed for periods of less than one year, the aggregate licence fees charged for the same place in respect of the same machinery or manufacturing plant in any year shall not exceed the fees which may be charged for a licence granted or renewed in respect thereof for a period of one year :

Provided further that the fees which may be charged under this rule shall not exceed those charged for any machinery or manufacturing plant of like horse-power driven otherwise than by electricity.

3. The maxima specified in Schedule I appended to these rules shall apply only to applications made in time ; in the case of a belated application, an additional fee not exceeding 25 per cent of the maximum fee specified in that schedule may be charged.

II. Machinery driven by power other than electricity.

4. The fees which may be charged for a permission granted under section 112 of the said Act for the installation in any premises of any machinery or manufacturing plant driven by power other than electricity, shall not exceed the maxima specified in Schedule II appended to these rules.

5. The fees which may be charged for a licence granted or renewed under section 111 of the said Act for a period of one year for a place in which any machinery or manufacturing plant driven by power other than electricity is used shall not exceed the maxima specified in Schedule II appended to these rules :

Provided that where any such licence is granted or renewed for periods of less than one year, the aggregate licence fees charged for the same place in respect of the same machinery or manufacturing plant in any year shall not exceed the fees which may be charged for a licence granted or renewed in respect thereof for a period of one year.

6. The maxima specified in Schedule II appended to these rules shall apply only to applications made in time ; in the case of a belated application, an additional fee not exceeding 25 per cent of the maximum fee specified in that schedule may be charged.

III. General.

7. Nothing contained in these rules shall be deemed to authorize the levy of any fee for permission or licence as the case may be, in respect of machinery or manufacturing plant exempted by the rules made under section 112 of the said Act, or exempted under the notification issued under sub-section (1) of section 111 of the said Act.

APPENDIX.

Schedule I.

Horse-power of installation. (1)	*Maximum fee chargeable.* (2)
	RS. NP.
Installation of rectifiers for cinema purposes irrespective of horse-power.	1 00
Other installations not exceeding one horse-power ..	1 00
Other installations exceeding one horse-power but not exceeding five horse-power.	5 00
Other installations exceeding five horse-power but not exceeding ten horse-power.	15 00
Other installations exceeding ten horse-power but not exceeding 20 horse-power.	25 00
Other installations exceeding 20 horse-power but not exceeding 30 horse-power.	40 00
Other installations exceeding 30 horse-power but not exceeding 40 horse-power.	60 00
Other installations exceeding 40 horse-power but not exceeding 50 horse-power.	75 00
Other installations exceeding 50 horse-power but not exceeding 100 horse-power.	100 00
Other installations exceeding 100 horse-power but not exceeding 200 horse-power.	Rs. 100 for 100 horse-power and rupee one for every additional horse-power.
Other installations exceeding 200 horse-power but not exceeding 500 horse-power.	Rs. 200 for 200 horse-powe and fifty naye Paise for every additional horse-power.
Other installations exceeding 500 horse-power ..	Rs. 350 for 500 horse-power and twenty-five naye Paise for every additional horse-power, subject to a maximum of Rs. 450.

Schedule II.

Horse-power of installation. (1)	*Maximum fee chargeable.* (2)
	RS. NP.
Installations for domestic purposes exceeding two horse-power.	0 50
Other installations not exceeding one horse-power ..	1 50
Other installations exceeding one but not exceeding five horse-power.	7 50
Other installations exceeding five but not exceeding ten horse-power.	22 50
Other installations exceeding ten but not exceeding 20 horse-power.	35 00
Other installations exceeding 20 but not exceeding 30 horse-power.	60 00
Other installations exceeding 30 but not exceeding 40 horse-power.	75 00
Other installations exceeding 40 but not exceeding 100 horse-power.	100 00
Other installations exceeding 100 but not exceeding 200 horse-power.	Rs. 100 for 100 horse-power and rupee one for every additional horse-power.

Horse-power of installation.	*Maximum fee chargeable.*
(1)	(2)
	RS. NP.
Other installations exceeding 200 but not exceeding 500 horse-power.	Rs. 200 for 200 horse-power and fifty naye Paise for every additional horse-power.
Other installations exceeding 500 horse-power ..	Rs. 350 for 500 horse-power and twenty-five naye Paise for every additional horse-power, subject to a maximum of Rs. 450.

(G.O. No. 1677, L.A., dated 8th October 1960.)

52. TIME-LIMIT FOR COMMUNICATION OF ORDERS ON APPLICATIONS FOR LICENCES AND PERMISSIONS.

In cases where any outside authority, such as the District Health Officer or the Inspector of Factories or any other officer has to be consulted before passing orders on an application for any licence or permission or renewal thereof, made under the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), or any rule, by-law or regulation made thereunder, orders in respect of such application shall be communicated to the applicant within sixty days after the receipt of the application by the Commissioner of the Panchayat Union Council.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)

53. RESTRICTIONS AND CONTROL OVER EXECUTION OF KUDIMARAMAT BY PANCHAYAT UNION COUNCILS—LEVY OF FEES BY PANCHAYAT UNION COUNCILS.

1. The Panchayat Union Council may levy an annual fee from all the registered holders of lands served by any irrigation work, at such rate per acre as the Collector of the revenue district may, from time to time, determine.

The fee shall be levied at one flat rate per acre in the case of wet and dry lands irrigated from the irrigation work concerned, by direct flow, and at one half of such rate in the case of wet and dry lands irrigated from such work, by baling.

Explanation.—The fee shall be in addition to the wet or dry assessment and the water rate, if any, chargeable on the land.

2. The fee shall be collected by the Panchayat Union Council through the village headman or any other person belonging to the staff of the Land Revenue Department having jurisdiction over the village or any part thereof and shall be administered and expended by the Panchayat Union Council under the general or special orders of the Collector. The karnam shall furnish the demand account relating to the fee to enable the village headman to collect the amount. The village headman or any other person

belonging to the staff of the Land Revenue Department shall be paid such remuneration, as may be determined by the Collector either by general or special order in this behalf under section 126 of the Madras Panchayats Act, 1958.

3. The fee shall, on demand, be payable by the registered holder or any of the joint registered holders, as the case may be, and if not paid, may be recovered from such holder or any of such holders, as if it were an arrear of land revenue.

4. The proceeds of the fee shall be constituted into a separate fund and shall be spent at the discretion of the Panchayat Union Council on the maintenance or repair of the irrigation work concerned and shall not be utilized for any other purpose.

5. Proper accounts shall be maintained by the Panchayat Union Council for the transactions relating to the fund and the accounts audited by the auditor appointed by Government under sub-section (1) of section 141 of the Madras Panchayats Act, 1958.

6. The Panchayat Union Council shall at all times allow the officers of the Public Works and Revenue Departments of the Government to inspect the irrigation work and all or any other works connected therewith.

7. The Panchayat Union Council shall at all times allow facilities to any contractor who may be employed by the Public Works or Revenue Department of the Government to effect any repairs to the irrigation work or other works connected therewith.

(G.O. No. 1677, L.A., dated 8th October 1960.)
(G.O. No. 434, R.D. & L.A., dated 22nd February 1962.)

Supplementary Rules.

1. *Securing of labour.*—It shall be the responsibility of the Panchayat to secure labour from the ryots of the local area concerned for the purposes of carrying out the following items of Kudimaramat works, namely :—

(i) To fill up gullies or other inequalities, caused by rain or the treading of cattle, etc., upon the bunds of tanks and channels;

(ii) to check the growth on bunds of prickly pear or other similar rank and pernicious weed ;

(iii) to clear away such underwood from the bunds of tanks and other works as may be considered by the Divisional Engineer, Assistant Engineer, Union Engineer to be injurious to the safety of such tanks and works ;

(iv) to clear out the deposits from tank sluices and from channels so as to afford a sufficient opening for the supply of water to flow to the fields ;

(v) to clear and repair the earth-work of petty and branch channels and clear away the accumulations in all channels issuing from tanks which obstruct the flow of water to the fields ;

(vi) to keep in order the supply channel of tanks or other works to such an extent as is sanctioned by local custom ;

(vii) to watch the bunds of all tanks and other works during rainy weather, to turf the parts acted on by waves, which appear leaky, to open and close the calingulas and generally to perform minor duties of such nature in order to prevent breaches and other accidents ;

(viii) to construct ring dams at breaches and where necessary to strengthen the bunds of tanks and other works during the season of cultivation and to preserve the works of irrigation in which the panchayat union council has a common interest from those small injuries which if unchecked may lead to serious loss and expense.

2. *Silt clearance work.*—The silt clearance work shall be done under the direct control of the Panchayat union council or panchayat without letting the work on contract.

3. *Kudimaramat work when to be done.*—It shall be the duty of the panchayat union council to decide the season in which Kudimaramat work should be taken up during a year.

4. *Preparation of estimate.*—The panchayat union council shall also prepare at least a month before the proposed execution of Kudimaramat work the approximate cost of such work during a year so that the ryots' contribution could be collected and 'Excess Kudimaramat Grant' obtained from Government in cases where excess expenditure is necessary.

5. *Excess Kudimaramat Grant.*—"Excess Kudimaramat Grant" shall be a post-execution grant which shall be sanctioned by the Government and budgeted for by the panchayat union council.

6. *Planting on the margin of the water-spread areas.*—The panchayat union council shall plant trees such as Acacia, Arabica and grasses used for thatching as well as the grass known as 'Thandankuttai' in Tamil, which are used as food for buffaloes and milch cows, along the outer edge of the water-spread of tanks and other works. The revenue raised from such trees and grasses shall be credited to the Panchayat Union (General) Fund.

(G.O. No. 1708, R.D. & L.A., dated 26th July 1962.)

54. GRANT OF REMISSION TO LESSEES AND CONTRACTORS.

1. All lessees from panchayat union councils and all persons who have entered into contracts with panchayat union councils shall be held strictly to the terms of their leases or contracts and no remissions shall be granted to them except in accordance with the provisions of rules 2 and 3.

2. The grant of remissions to lessees and contractors shall be subject to the following restrictions and control, namely :—

(*a*) Remission shall be granted only in cases in which the lessee or contractor is prevented from carrying out his part of the lease on contract by reason of the occurrence of some extraordinary

extrinsic cause which could not reasonably have been anticipated; for example, the compulsory closing, on account of the outbreak of an epidemic, of a market which has been leased out ;

(b) the amount of remission granted shall not exceed the proportionate amount payable under the lease or contract for the period for which the lessee or contractor was prevented from carrying out his part of the lease or contract an account of such extraordinary cause ; and

(c) when the amount remitted exceeds fifty rupees, the previous sanction of the Collector shall be obtained.

3. Penalties provided in the lease or contract shall be strictly enforced in accordance with the terms of the lease or contract. Penalties for late payment of the amount due to the panchayat union council under the lease or contract shall not be remitted except in cases where the payments of instalments of the amount due are, in the opinion of the panchayat union council fairly regular and the whole amount due to the panchayat union council under the lease or contract is paid before the end of the period to which the lease or contract relates :

Provided that when the amount remitted exceeds Rs. 50 in each case, the previous sanction of the Collector shall be obtained.

(G.Os. No. 1677, L.A., dated 8th October 1960 ; and No. 754, R. D. & L.A., dated 3rd April 1963.)

55. PROHIBITION AGAINST OBSTRUCTIONS IN OR OVER PUBLIC ROADS, REMOVAL OF ENCROACHMENTS, ETC.

1. (1) No person shall work a quarry in or remove stone, earth or material from any place within twenty yards of a public road or of other immovable property vesting in or belonging to a panchayat union council :

Provided that the panchayat union council may grant a licence for such work on such terms and conditions and subject to such restrictions as it may determine and where it refuses to grant such licence it shall communicate to the person or persons concerned its reasons for the refusal :

Provided further that nothing in this rule shall be deemed to apply to any work which in the opinion of the Inspector is done in connection with a *bona fide* agricultural operation.

(2) If, in the opinion of the panchayat union council, the working of any quarry or the removal of stone, earth or other material from any place is dangerous to persons residing in or having legal access to, the neighbourhood thereof, or creates or is likely to create a nuisance, the panchayat union council may require the owner or person having control of the said quarry or

place to discontinue working the same or to discontinue removing stone, earth or other material from such place or to take such order with such quarry or place as it shall deem necessary for the purpose of preventing danger or of abating the nuisance arising or likely to arise therefrom.

2. (1) No door, gate, bar or ground floor, window shall be hung or placed so as to open outwards upon any public road vested in the panchayat union council without a licence from the Commissioner.

(2) The Commissioner may by notice, require the owner of such door, gate, bar or window to alter it so that no part thereof, when open shall project over the public road.

3. (1) The Commissioner may, by notice, require the owner or occupier of any premises, to remove or alter any projection, encroachment, or obstruction (other than a door, gate, bar or ground floor window) situated against or in front of such premises and in or over any public road vested in the panchayat union council.

(2) If the owner or occupier of the premises proves that any such projection, encroachment or obstruction has existed for a period sufficient under the law of limitation to give any person a prescriptive title thereto, or that it was erected or made with the permission or licence of any local authority duly empowered in that behalf, and that the period, if any, for which the permission or licence is valid has not expired, the panchayat union council shall make reasonable compensation to every person who suffers damage by the removal or alteration of the same.

4. (1) The Commissioner may, with the approval of the panchayat union council grant a licence, subject to such conditions and restrictions as he may think fit, to the owner or occupier of any premises to put up verandas, balconies, sun-shades, weather-frames and the like, to project over a public road vested in the panchayat union council or to construct any step or drain covering necessary for access to the premises.

(2) Every application for a licence under sub-rule (1) shall furnish information as to the materials of which it is proposed to construct the structure and the period for which a licence is required.

(3) The licence may be granted or renewed by the panchayat union council if the structure is of temporary materials, such as palmyra or coconut leaves, bamboo or other matting or gunny cloth or other similar material, or is of such a nature as to be movable daily, and if the period of the licence does not exceed twelve months.

(4) No licence for a structure not in accordance with the description given in sub-rule (3), or for a period exceeding twelve months, shall bo granted by a panchayat union council, except with the previous approval of the Collector who, in granting approval

may lay down such conditions as he may consider necessary subject to which the licence may be granted by the panchayat union council. The panchayat union council shall embody such conditions in the licence before it is granted.

In the case of a licence granted under this sub-rule the approval of the Collector shall not be necessary for its renewal if such renewal does not extend the duration of the licence for a period exceeding three years.

(5) Licence for the construction of steps or drain-covering necessary for giving access to premises shall be granted subject to the following further conditions which should be specified in the licences :—

(i) The steps or slabs over drains shall not project into the road or beyond the retaining wall of the drain. The step or slab over the drain leading to a premises directly abutting on the road shall not be more than three feet long in the case of domestic premises and five feet long in the case of shops or business premises, but in the case of shops or business premises which have a frontage of less than 20 feet in length only one flight of steps shall be allowed. In the case of premises having a compound in front, into which vehicular traffic is likely to pass over the drain, the Commissioner shall fix the length of the covering.

(ii) Coverings over the drains shall be flush with the top of the retaining walls of the drains provided that the depth of the drain below the coverings is considered sufficient by the panchayat union council to carry the storm flow. A covering slab may be laid on the top of the retaining walls in rare cases where it may be necessary to do so in order that the water-way of the drain may not be restricted or in cases where the licensing authority has no objection, provided that the previous sanction of the Collector is obtained and that a suitable cement concrete ramp is constructed on the road side of the raised slab leading from the level of the top of the slab to the road level.

(iii) The drain covering in the case of premises abutting on the road shall be 2 to 4 inches in thickness for drains 6 to 36 inches wide. In the case of premises with a compound in front where heavy vehicular traffic is likely to pass over the drain, the covering may be granite or reinforced concrete slabs of the following thickness :—

WIDTH IN INCHES.	*Reinforced concrete slabs.* THICKNESS IN INCHES.	*Granite slabs.* THICKNESS IN INCHES.
(1)	(2)	(3)
Over drains 6 to 12	4	5
Over drains 13 to 24	6	7
Over drains 25 to 36	7	9

In the case of larger drains, the thickness and material of the covering shall be such as may be decided by the Commissioner, in each case, to suit—

(*a*) the class of stone or other covering materials used;

(*b*) the width of individual slab members carrying the load;

(*c*) the load concentration expected; and

(*d*) the depth of fill, if any, over the slab.

This condition may be relaxed in exceptional cases with the previous approval of the Collector.

(iv) They shall be liable to be removed at the cost of the licensee, whenever necessary, in order that the drain may be inspected or repaired.

(v) The Commissioner may, whenever he thinks fit, by order in writing, direct the removal of the step or drain coverings altogether without payment of compensation:

Provided that the order aforesaid shall specify the reason for the action proposed and shall not be issued without notice to the persons concerned.

(vi) The top of the drain covering shall not be used as part of a shop or be otherwise encroached upon.

(6) The Collector shall have power to cancel any licence granted under sub-rule (3), (4) or (5) if, in his opinion, the projection, erection or structure which has been licensed, has become objectionable or if he considers it necessary in the public interest that the projection, erection or structure should be removed and upon such order, the panchayat union council shall have the projection, erection or structure removed.

(7) It shall be a condition of every licence granted under sub-rule (3), (4) or (5)—

(i) that it shall be liable to be cancelled at any time in the circumstances referred to in sub-rule (6); and

(ii) that an annual fee shall, if levied, be paid to the panchayat union council in advance so long as the licence is in force and that in default of payment of such fees, the licence is liable to be cancelled.

5. The Commissioner may grant a licence, subject to such conditions and restrictions as he may think fit, for the temporary erection of pandals and other structures in a public road vested in the panchayat union council or in any other public place, the control of which is vested in the panchayat union council.

6. The Commissioner shall have powers, with the approval of the panchayat union council to lease road sides vested in the panchayat union council for occupation on such terms and conditions and for such period as the panchayat union council may fix.

7. But neither a licence under rule 4 nor a lease under rule 6 shall be granted if the projection, construction or occupation, as the case may be, is likely to be injurious to health or cause public inconveniance or otherwise materially interfere with the use of the road as such.

8. The Government may, by notification restrict and place under such control as they may think fit, the exercise by any panchayat union council of the powers under rules 4 and 6.

9. On the expiry of any period for which a licence or lease has been granted under rules 4 to 6, the Commissioner may without notice, cause any projection or construction put up under rule 4 or rule 5 to be removed, and the cost of so doing shall be recoverable from the person to whom the licence was granted.

10. (1) No building shall be erected without the written permission of the Commissioner or of some other person authorized by the Commissioner over any sewer or drain or any part of a sewer or drain or upon any ground vested in the panchayat union council which has been covered, raised or levelled wholly, or in part, by road sweepings or other rubbish.

(2) The Commissioner and the person so authorised may, by notice, require any person who shall have erected a building without such permission or in a manner contrary to, or inconsistent with, the terms of such permission, to demolish the same.

11. The Commissioner may, by notice, require the owner or occupier of any land adjoining a public road or adjoining other land or water vested in the panchayat union council to clear away prickly-pear, wattle lantana, or other noxious vegetation where it encroaches on such property and so far as it has spread from such land to such property.

12. (1) No person shall make a hole, or cause any obstruction in any public road vested in the panchayat union council unless he previously obtains the permission of the Commissioner and complies with such conditions as the Commissioner may impose.

(2) When such permission is granted such person shall, at his own expense, cause such hole or obstruction to be sufficiently fenced and enclosed until the hole or obstruction is filled up or removed and shall cause such hole or obstruction to be sufficiently lighted during the night.

(3) If any person contravenes the provisions of this rule, the Commissioner shall fill up the hole or remove the obstruction or cause the hole or obstruction to be lighted as the case may be, and may recover the cost of so doing from such person.

13. (1) The Commissioner shall have power to permit a person to plant any tree on any public road or other property vesting in or belonging to the panchayat union council on such conditions as the Commissioner may impose.

(2) The Commissioner shall have power to permit a person to fell, remove, destroy, lop or strip bark or leaves from or otherwise damage any tree referred to in section 82 (1) (*f*) of the Madras Panchayats Act, 1958, on such conditions as the Commissioner may impose.

14. (1) If any person without the previous sanction of the panchayat union council, occupies any land which is set apart for any public purpose, and is vested in, or belongs to it, he shall be bound to pay in respect of such occupation such sum as may be demanded by the panchayat union council by way of penalty.

(2) The Commissioner may, by notice, require any person on whom a penalty has been or may be imposed under sub-rule (1) to vacate such land and to remove any building or other construction or anything deposited on it.

(3) If any damage to the property of the panchayat union council has been caused by any person occupying any land for which he is liable to pay penalty under sub-rule (1) he shall be liable to pay compensation to the panchayat union council for such damage in addition to, and irrespective of, any penalty that may be imposed on or recovered from him.

(4) The compensation and penalty due from any person under this rule shall be demanded by bill and recovered as miscellaneous dues in accordance with the rules relating to receipts and expenditure of panchayat union councils.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)

(G.O. Ms. No. 754, R.D. & L.A., dated 3rd April 1963.)

56. RECOVERY OF SUMS DUE TO THE PANCHAYAT UNION COUNCIL.

All costs, damages, compensation, penalties, charges, fees (other than school fees), expenses, rents (not being rents for lands and buildings demised by the Panchayat Union Council) contributions and other sums which under the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958) or any other law or rules or by-laws made thereunder are due by any person to the Panchayat Union Council may, if there is no special provis'on in the said Act or the rules made thereunder for their recovery, be demanded by bill which shall be served on the person concerned and recovered in the manner provided in the rules for the collection of taxes under the said Act.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)

(84) ***Collection of local cess from fasli*** **1371.—As it is difficult to introduce the levy and distribution of the local cess from the middle of a year the Government consider it desirable to bring into force the taxation provisions of the Madras Panchayats Act, 1958 from the beginning of an official year. The Government have, decided that the local cess should be collected on the old basis under the existing Acts during fasli 1370, i.e., for the year 1960–61 and that the provisions of the new Act should be given effect to from fasli 1371, i.e., from 1961–62.**

(G.O. No. 1499, L.A., dated 7th September 1960.)

(85) *Monthly adjustment of local cess.*—Under the existing orders, the land cess of *two annas* in the rupee of land revenue collectable under the Madras District Boards Act, 1920 is distributed between the District Boards and the Panchayats in the ratio of 3 : 1. The amounts due to district boards are payable in *monthly* instalments by the 15th of each month. The amounts due to panchayats are payable direct to each panchayat (village or town) in half-yearly instalments by the 15th January and the 15th July. Similarly the amount of Education Cess collectable under the Madras Elementary Education Act,1920 is payable to the District Boards in monthly instalments. The two-thirds share of the District Boards out of the Additional Surcharge on land revenue is sanctioned by the Government for payment to the district boards in one lumpsum; while the one-third share of the panchayats is payable direct to each of the panchayats concerned in a lumpsum.

2. Under the Madras Panchayats Act, 1958, the three items of levies on land revenue namely (i) Land Cess, (ii) Education Cess and (iii) Additional Surcharge on land revenue referred to in paragraph 1 above have been consolidated into a single item, namely, "Local Cess" leviable at the rate of 45 naye Paise—Vide section 115 (1) of the Act. The share of the Panchayats out of the consolidated cess is to be calculated and paid by the Panchayat Union to the panchayats concerned—Vide section 115 (4) of the Act.

3. Orders have been issued in G.O. No. 1499, Local Administration, dated 7th September 1960 for continuance of the three separate levies referred to in paragraph 1 above during the current fasli (1370) and the provision contained in section 115 of the Act for the consolidated levy and the revised basis for payment to panchayats will take effect from fasli 1371.

4. A question has been raised as to how the amounts due to the panchayat unions and the panchayats under the new set up should be paid. The following orders are accordingly issued.

5. So far as fasli 1370 is concerned, the existing basis for the calculation of the amounts due to District Boards and panchayats should be continued; but the portion of the amounts due to the panchayat unions as well as panchayats for the second half-year of the current financial year should be paid to the Panchayat Unions concerned for being credited to the respective funds, namely the Panchayat Union (General) Fund, the Panchayat Union (Education) Fund and the Village Panchayat Consolidated Fund. The amounts (land cess and education cess) due to Panchayat Unions should be paid in monthly instalments as is done in the case of district boards. The amounts due to panchayats may be paid in half-yearly instalments. From fasli 1371 onwards, the local cess collected under the Madras Panchayats Act, 1958, should be credited monthly to panchayat union (General) Fund, in the first instance and later adjusted to the respective funds in the manner laid down in the Act.

(G.O. No. 1615, L.A., dated 1st October 1960).

(86) *Adjustment of Local Cess.*—G.O. Ms. No. 1615, (L.A.), Rural Development and Local Administration, dated 1st October 1960, deals with the monthly adjustment of Local Cess to the Panchayat Union (General) Fund. The local cess is to be adjusted in advance in 12 instalments on the basis of the anticipated collection, each instalment being adjusted monthly. At the end of the jamabandi, when the final accounts of the land revenue demand and the local cess demand and collections under the respective heads are settled, marginal adjustments will be carried out by further credit or short drawals in the subsequent instalments. Till now the land cess used to be adjusted on these lines. G.O. Ms. No. 1615, (L.A.), Rural Development and Local Administration, dated 1st October 1960 only seeks to bring out the significant difference between the procedure that was hitherto adopted in respect of adjusting a portion of the land cess to the credit of the District Board monthly and a portion to the panchayat half-yearly and the procedure to be followed in respect of adjustment of monthly instalments of local cess amounts due. The entire provison of the instalment of local cess has now to be adjusted to the Panchayat Union (General) Fund and it is for the Panchayat Union to carry out the adjustments to its own education fund and to the credit of the town and village panchayats as laid down in Section 115 of the Madras Panchayats Act.

2. The local cess shall be collected along with the land revenue and shall be credited to the State accounts under the same head of account as the land revenue. This has also been the practice so far in respect of land cess. Having a separate detailed receipt head in respect of local cess separate from the land revenue has been carefully considered and it has been decided, in view of the practical difficulties involved, to continue the existing procedure of booking the local cess along with the land revenue. The monthly credit adjustment of the local cess to the Panchayat Union (General) Fund will be effected by debiting the monthly instalment in the State accounts to the head "VII. Land revenue—Ordinary revenue—Deduct payment to Local Boards—Cesses collected on their behalf".

(Memo. No. 153175/Accts. C/61-1, dated 8th September 1961.)

(87) *Remission of Local Cess and Local Cess Surcharge.*—There is no justification in collecting the cesses from the landholder, in full, when there is remission under Land Revenue. The basis of levy, for the local cess and the Local Cess Surcharge should be the *net demand* under Land Revenue, i.e., after taking into account Land revenue remitted.

(Memo. No. 151022, R.D. Accts. C/62-2, dated 31st August 1962.)

(88) (i) *Date from which local cess surcharge may be levied.*—It has already been ordered that local cess under section 115 of the Madras Panchayats Act, 1958 should be collected on the old basis under the existing Acts during fasli 1370, i.e., for the year 1960-61 and that the provisions of the new Act should be given effect to from fasli 1371, i.e., from 1961-62. As local cess surcharge cannot be levied until the levy of local cess (in the new consolidated form) is enforced in Panchayat Unions, the Government direct that the levy of local cess surcharge should commence from fasli 1371.

(ii) *Maximum rate of levy of Local Cess Surcharge.*—The Government consider that no maximum need be prescribed for the present and that the question may be taken up some time later. Pending the fixation of the maximum rate by the Government, the Local Cess surcharge may be levied by Panchayat Union Councils up to 25 naye Paise in the rupee of Land Revenue from fasli 1371.

(G.O. Ms. No. 444, R.D. & L.A., dated 18th February 1961.)

(89) The intention of the Government is not to prescribe the maximum rate of local cess surcharge to be levied by panchayat union councils for the present but to encourage panchayat union councils to exploit the powers of local taxation vested in them to the maximum extent possible and thus augment their revenues. The limit of 25 nP. specified in G.O. Ms. No. 444, R.D. & L.A., dated 18th February 1961 represents only the average for the State. The Madras Panchayats Act, 1958, vests the discretion to levy local cess surcharge in panchayat unions subject to the maximum rate prescribed by the Government. If no maximum rate is specified by the Government, panchayat unions will be free to levy the surcharge at any rate they consider necessary or desirable. There is, therefore, no objection to the panchayat union councils levying the local cess surcharge at a rate higher than 25 nP. in the rupee of land revenue, but if the Collector considers that levy at a higher rate will cause undue financial hardship to the people, he may advise the panchayat union council to reduce the rate.

(G.O. No. 868, R.D. & L.A., dated 23rd March 1961.)

(90) *Local Cess Surcharge—Levy in escapable.*—While scrutinising the Budget Estimates for 1961-62 of the Panchayat Union Councils of the First batch, it was observed that many Panchayat Union Councils have deficits for the year 1961-62 ranging from less than Rs. 2,000 to over Rs. 63,000. These heavy deficits cannot be covered by the Panchayat Union councils unless they resort to local additional taxation. Besides these Panchayat Unions have additional responsibilities. They have to fulfil certain targets under the third plan under food production, universal primary education, etc. Hence they have necessarily to resort to local additional taxation.

2. Section 116 of the Madras Panchayats Act lays down that every Panchayat Union Council may levy on every person liable to pay land revenue to the Government in respect of any land in the Panchayat Union, a local cess surcharge at such rates as may be considered suitable as an addition to the local cess levied in the Panchayat development block under section 115 provided that the rate of local cess surcharge shall be subject to such maximum as may be prescribed.

3. Though the levy of local cess surcharge is discretionary and is entirely left to the choice of the Panchayat Union Councils, the inescapability of the levy has been brought home to the Panchayat Union Councils in the instructions issued in paragraphs 20 and 27 of the Annexure to the G.O. Ms. No. 211, R.D.& L.A., (R.D.), dated 25th January 1961.

(Memo. No. 65783, R.D. Accts. C/61-1, dated 20th May 1961.)

[*Extracts of paragraphs* 20 *and* 27 *of the annexure to G.O.Ms. No.* 211,*R.D.L.A.*, *dated* 25*th January* 1961.]

20. In order to enable the panchayat unions to raise resources for the purpose of raising resources they have been empowered under section 116 of the Madras Panchayats Act to levy local cess surcharge under section 129 of the Act this local cess surcharge collection will be matched by as Government grant calculated as prescribed percentages 75, 100, 125 and 150 per cent depending upon the classification of the block being A, B, C and D respectively. The Panchayat Union Councils must realize that without raising resources through local cess surcharge they will not be able to reach the targets in respect of primary education during the Third Plan.

27. *Local cess surcharge.*—Section 116 of the Madras Panchayats Act, 1958, provides that every Panchayat Union Council may levy a local cess surcharge at such rate as may be considered suitable as an addition to the local cess levied under section 115 subject to such maximum as may be prescribed. The surcharge so levied is initially credited to the Panchayat Union General Fund. But part of the receipts from local cess surcharge (and the corresponding matching grant) will have to be transferred to the Panchayat Union Education Fund to provide the panchayat union's share of second slab expenditure on Elementary education. It has already been explained in paragraph 20 above that the levy of local cess surcharge is inescapable if the panchayat union is to fulfil the targets of universal compulsory primary education by 1965.

Release of assigned revenues and grants.—The Government consider that it is essential to ensure that the ways and means position of the Panchayat Unions will enable them to finance the expenditure on their developmental and other activities. For this purpose, it is necessary to release the assigned revenues and the statutory and non-statutory grants payable to them in convenient and periodical intervals.

2. The main sources of assigned revenues and Government grants (Statutory and non-statutory) due to Panchayat Unions are as shown below :—

I. Assigned Revenues—
- (1) Local cess.
- (2) Local Cess surcharge.

II. Government Grants (Statutory)—
- (3) Land Revenue Assignment.
- (4) Local Roads Grant.
- (5) Local Cess Surcharge Matching Grant.
- (6) Local Education Grant.

III. Government Grants (Non-statutory)—
- (7) Supplementary Education Grant.
- (8) School Meals Grant.
- (9) Village Works Grant.
- (10) Local Irrigation Grant.
- (11) Agriculture Grant.
- (12) Social Education Grant.
- (13) Women and Children Welfare Grant.

3. The following orders are issued regarding the procedure for financial assistance to be given to the Panchayat Unions.

4. Orders have been issued in G.O. Ms. No. 1499, Local Administration, dated 7th September 1960 for giving effect to the provisions of section 115 of the Madras Panchayats Act, 1958 for the collection of the consolidated local cess of 45 naye Paise in the rupee of land revenue with effect from fasli 1371, i.e., 1st July 1961. In G.O. Ms. No. 1615, Local Administration, dated 1st October 1960, it has been ordered that the amounts of local cess payable to the panchayat unions should be adjusted in monthly instalments.

5. As regards the Local Roads Grant and the Land Revenue Assignment, orders have been issued in G.O. Ms. No.1595, Local Administration, dated 24th September 1960, G.O. Ms. No. 2075, Education, dated 27th September 1960, G.O. Ms. No. 668, Education, dated 27th March 1961 and G.O. Ms. No. 1588, Education, dated 23rd June 1961 authorising the payment of the amounts in half-yearly and monthly instalments respectively.

6. In regard to Local Education Grant and Supplementary Education Grant and School Meals Grant also orders have been issued regarding the method of payment of these grants.

7. Following the principles laid down for the collection and adjustment to Panchayat Union funds of Local Cess, the Government have decided and accordingly direct that the Panchayat Unions shall be paid in advance of collection of local cess surcharge levied by them. Such advance payments will be made with reference to the resolutions of the Panchayat Union Councils concerned, deciding to levy the Local Cess Surcharge and the notification in the District Gazette for such levy. The Local Cess Surcharge is collectable along with the kist and the local cess during the kistabandi. At the end of the fasli after the Jamabandi is over, orders will be issued by the officers of Revenue Department for the final adjustment of the Local Cess Surcharge.

8. As regards the Local Cess Surcharge Matching grant, the Government direct that advance payments may be made to panchayat union as in the case of Local Cess Surcharge, but that the amount due be adjusted in four quarterly instalments in April, July, October and December. The final adjustment of the amounts due shall be made every year in July after the fasli year to which it relates and the Jamabandi are over.

9. All the other grants payable by Government for developmental purposes or for maintenance of Irrigation sources will be limited to the expenditure incurred for the specified work by the Panchayat Union. The Government, therefore, direct that all grants payable in respect of specific schemes shall be released as post-execution grant whether the grant is a percentage grant on the expenditure incurred or a full grant.

At the end of every month, the Panchayat Union Commissioners shall furnish to the Revenue Divisional Officers' concerned, extracts of expenditure incurred on various schemes for which grants are due from the State Government. The Revenue Divisional Officer shall sanction the grants by debit to the relevant heads of State Accounts. Detailed orders regarding the Accounting Procedure will issue separately.

In March, such reimbursement shall be claimed on the basis of expenditure incurred up to 20th of March. The balance of reimbursement shall be claimed in April.

During the quarterly audit, the eligibility for the grants claimed and reimbursed shall be verified.

(G.O. Ms. No. 2228, R.D. & L.A., dated 9th August 1961.)

(91) *Debit of advance payment of Local Cess Surcharge and Local Cess Surcharge Matching Grant.*—In paragraphs 9 and 10 of the G.O. Ms. No. 2228, R.D. & L.A., dated 9th August 1961 the Government have directed that advance payments of Local Cess Surcharge may be made to the Panchayat Union as in the case of Local Cess and the Local Cess Surcharge Matching Grant due is to be adjusted in four quarterly instalments in April, July, October and December of each year. The final adjustments of the amounts due shall be made every year in July after the fasli year to which it relates and Jamabandi are over.

The expenditure on advance payments of Local Cess Surcharge due to a Union will be debited to "VII. Land Revenue—Ordinary revenue—Deduct payments to Local Boards of land and other cesses collected on their behalf—payments on account of Local Cess Surcharge". The expenditure on advance payments of Local Cess Surcharge Matching Grants is debitable to "57. Miscellaneous—(f) Grants-in-aid—X. Local Cess Surcharge Matching Grants to Panchayat Unions".

(Memo. No. 149375/Accts.-C/61-2, dated 17th August 1961.)

(92) *Notification of levy of local cess surcharge.*—The Government direct that the following procedure be adopted by panchayat union councils in regard to the notification of the levy of local cess surcharge.

(i) As soon as the panchayat union council resolves to levy the local cess surcharge, the panchayat union commissioner should send a copy of the resolution with a covering letter to the Tahsildar concerned.

(ii) On receipt of the above communication, the Tahsildar should arrange to publish the rate of levy in the villages and their hamlets concerned by beat of tom tom and by affixture of a notice in Tamil in a conspicuous place and obtain the signatures of some of the leading ryots in token of such publication. The levy of local cess surcharge in the panchayat union may also be published in the District Gazette for general information.

(G.O. Ms. No. 2280, R.D. & L.A., dated 18th August 1961.)

(93) *Statement of monthly adjustment of local cess.*—From 1st July 1961 (Fasli 1371) onwards the local cess is creditable to the Panchayat Union funds monthly at the rate of $3\frac{1}{8}$ nP. for every rupee of anticipated land revenue collection for the fasli. Similarly, 1/12th of the local cess surcharge collectable on the basis of the anticipated land revenue should also be adjusted monthly to the credit of the Panchayat Union. A statement of the monthly adjustments made should be sent to the Rural Development and Local Administration Accounts Branch in the *pro forma* enclosed.

2. The statement shall be prepared in the treasury with reference to reports from the Sub-Treasuries, tallied with the Treasury Accounts of the month and forwarded to reach the Rural Development and Local Administration Accounts Branch on the 15th of the month following the one to which the adjustments relate.

(Memo. No. 156422/R.D. Accts. C/61-1, R.D. & L.A., dated 8th September 1961).

NAME OF THE DISTRICT.

Monthly statement of adjustments of Local Cess, Local Cess Surcharge. Local Cess Surcharge Matching grant for the month of

Name of the Panchayat Union.	*Anticipated Land Revenue for fasli* 1371.	*Anticipated Local Cess collectable during the fasli.*	*Local Cess adjusted during the month.*	*Local cess adjusted up to the month in the current financial year.*
(1)	(2)	(3)	(4)	(5)

Local Cess Surcharge adjusted during the month.	*Local Cess Surcharge adjusted up to the month in the current financial year.*	*Local Cess Surcharge Matching Grant for the quarter credited during the month.*	*Local Cess Surcharge Matching Grant for the quarter credited up to the month in the current financial year.*	*Remarks.*
(6)	(7)	(8)	(9)	(10)

Certified that the above adjustments have appeared in the Treasury Account for the month of

Procedure to be adopted for collection and accounting of Local Cess and Local Cess Surcharge and specification of duties of Village Officers in respect of collection of Panchayat revenues.—In G.O. Ms. No. 644, R.D. & L.A., dated 9th August 1960, the Government specified the duties to be performed by the Village Officers in respect of Panchayats and Panchayat Unions. Further clarifications were issued in G.O. Ms. No. 411, Rural Development and Local Administration, dated 16th February 1961. In G.O. Ms. No. 2339, Rural Development and Local Administration, dated

28th August 1961, the Panchayats have been permitted to employ a Panchayat Clerk on a part-time or full time basis subject to certain ceilings in respect of emoluments to be paid to them. In paragraph 9 of G.O. No. 644, it has been declared that the collection of all taxes and fees which fall due from time to time to the Panchayat or the Panchayat Union is to be treated as part of the normal duties of the Village Headman and that the Village Karnam should maintain tax assessment registers and such other records as may be prescribed from time to time for facilitating collection of taxes and fees due to the Panchayat and Panchayat Union as part of his normal duties. In paragraph 22 of G.O. No. 644, Rural Development and Local Administration, it was stated that subject to such general guidance as may be given, the Collectors may be given discretion to specify the apportionment of duties among the Village Officers concerned. It is necessary to have a uniform procedure adopted for this purpose in all the Districts in the light of G.O. No. 2339, Rural Development and Local Administration, dated 28th August 1961.

2. A draft Memorandum on the specification of duties of Village Officers in respect of collection of Panchayat revenues and a draft Memorandum on the procedure to be adopted for collection and accounting of Local Cess and Local Cess Surcharge are appended.

It is proposed to watch the working of these instructions on the field for one collection season before these are finalised and issued as orders.

(Memo. No. 206144, R.D. Accts. C/61-1, dated 23rd October 1961.)

APPENDIX.

(94) MEMORANDUM ON THE SPECIFICATION OF DUTIES OF VILLAGE OFFICERS IN RESPECT OF COLLECTION OF PANCHAYAT REVENUES.

In G.O. Ms. No. 644, Rural Development and Local Administration, dated 9th August 1960, the Government specified the duties to be performed by the Village Officers in respect of Panchayats and Panchayat Unions. Further clarifications were issued in G.O. Ms. No. 411, Rural Development and Local Administration, dated 16th February 1961. In G.O. Ms. No. 2339, Rural Development and Local Administration, dated 28th August 1961, the Panchayats have been permitted to employ a Panchayat Clerk on a part-time or full time basis subject to certain ceilings in respect of emoluments to be paid to them.

2. In paragraph 9 of G.O. No. 644, it has been declared that the collection of all taxes and fees which fall due from time to time to the Panchayat or the Panchayat Union is to be treated as part of the normal duties of the Village Headman and that the Village Karnam should maintain tax assessment registers and such other records as may be prescribed from time to time for facilitating collection of taxes and fees due to the Panchayat and the Panchayat Union as part of his normal duties. In paragraph 22 of G.O. No. 644, it was stated that subject to such general guidance as may be given, the Collectors may be given discretion to specify the apportionment of duties among the Village Officers concerned. It is now considered necessary and desirable to issue comprehensive instructions in regard to the above mentioned apportionment of duties in the light of G.O. No. 2339, Rural Development and Local Administration, dated 28th August 1961.

3. In G.O. Ms. No. 756, Rural Development and Local Administration, dated 12th September 1960, orders were issued reducing the number of forms and registers to be maintained by the Village Panchayats from 100 to 60. A list of these 60 forms is given in Annexure I.

4. It is now necessary to categorise these forms and registers into three, namely, (1) Forms and registers relating to assessment and collection of taxes and fees to be maintained by (a) the Karnam and (b) the Village Munsiff on behalf of the President as the executive authority of th Panchayat; and (2) Forms and registers relating to the general administration of the Panchayat to be maintained by the President with the help of a part-time clerk.

5. Following the above principles the following registers and forms will be maintained by the Karnam :—

I. Forms and registers connected with House tax.

(1) House tax assessment list (V.P. Form No. 15).

(2) House tax demand register (V.P. Form No. 3).

(3) Special notice of house tax, new assessment or amendment (V.P. Form No. 1).

(4) House tax bill, receipt and counterfoil to be written by Karnam and handed over to the Village Headman (V.P. Form No. 5 and 6).

(5) Arrear demand register (V.P. Form No. 4).

II. Forms and registers connected with profession tax.

(6) Profession tax demand register (V. P. Form No. 17).

(7) List of persons liable to profession tax (V.P. Form No. 19).

(8) Notice regarding profession tax return (V.P. Form No. 20).

(9) Notice regarding profession tax return (V.P. Form No. 21).

(10) Profession tax receipt and bill (V.P. Form No. 18).

III. Forms and registers connected with vehicles tax.

(11) Register of vehicles subject to tax (V.P. Form No. 101).

(12) Notice regarding vehicle tax (V.P. Form No. 102).

(13) Vehicles tax demand, licence and counterfoil (V.P. Form No. 103).

IV. Forms and registers connected with encroachments.
(Lease amounts and Licence fees.)

(14) Register of encroachments (V.P. Form No. 81).

(15) Notice for encroachment, fees, etc. (V.P. Form No. 23).

6. The Village Munsif will maintain the following registers and forms :—

(1) Notice to occupier (V.P. Form No. 8).

(2) Bill Collector's collection register (V.P. Form No. 9).

(3) Distraint warrant (V.P. Form No. 10).

(4) Register of warrant (V.P. Form No. 11).

(5) Notice of seizure of goods (V.P. Form No. 12).

(6) Register of distrained property (V.P. Form No. 13).

(7) Miscellaneous receipt (V.P. Form No. 35).

7. All other forms and registers will be maintained by the Panchayat President or under his supervision by the part-time clerk employed. It is to be emphasised at this stage, that the functions relating to the assessment and collection of taxes and fees are those of the executive authority under the Act and the Karnam and the Village Munsif are only acting on behalf of the executive authority of the panchayat. All the registers maintained by the Karnam and the Village Munsif are liable to be called for at any time by the Panchayat President. All registers which are not in current use are to be deposited in the Panchayat Office. The tax assessment registers are open to inspection by rate payers. The members of the Panchayat shall have full access to these records during office hours. These registers and records in the custody of the Karnam and the Village Munsif are also liable to be checked by the officials of the Revenue Department and by the Divisional Panchayat Officer. Panchayat Union Commissioner and Extension Officer (Panchayats). Attention in this connection is invited to G.O. Ms. No. 1944

Rural Development and Local Administration dated 13th July 1961, wherein the Tahsildars and Revenue Inspectors have been directed to check the progress of collection of panchayat revenues while holding kist demand centres '.

8. In Annexure II to this Government Order the procedures in respect of tax assessment by the Karnam and tax collection and remittance by the Village Munisif have been prescirbed. It shall be the responsibility of the District Revenue Officer, the Revenue Divisional Officer, the Tahsildar and the Revenue Inspector to ensure that these procedures are understood by the Village Officers and ensure that the assessment and collection work proceed smoothly. If necessary, the Tahsildars may conduct instruction classes to explain the procedures to the Village Officers.

9. It is necessary to ensure that the local revenue collection is not appropriated at the Village level towards expenditure. Therefore it has been provided that all payments to panchayats should be made to the Headman only who shall remit the sums into the Panchayat Union Cash Chest.

10. In order to enable the supervisory staff to check and ensure prompt and regular collection and remittance of the panchayat revenues into the Panchayat Union Cash Chest the Demand, Collection, Balance of the Panchayat should be reviewed by the revenue staff. The Panchayat Demand, Collection, Balance in V. P. Form No. 42 which is prepared by the President or the Panchayat Clerk under his direction should be made available to the Reveuue Inspector and the Tahsildar. Since the collectinos are remitted into the Panchayat Union Cash Chest the actual remittances therein have to be compared with the demand. Therefore a copy of the Demand, Collection, Balance has to go to the Panchayat Union Office also. In the Taluk office these Demand Collection Balances may be posted panchayt-wise with separate pages for each Panchayat Union. This will enable the Tahsildar to review the progress of collection monthly and ensure systematic collection. Every panchayat should therefore send a copy of its Demand, Collection, Balance to the Revenue Inspector, the Tahsildar and the Panchayat Union Commissioner.

11. These Demand, Collection, Balances should be consolidated for each Panchayat Union in the first instance and for each taluk thereafter and should be reviewed at three monthly intervals by the Divisional Officer and six monthly intervals by the District Revenue Officer.

ANNEXURE I.

1 V.P. Form No. 1—Special notice for House Tax.
2 V.P. Form No. 2—Register of appeals.
3 V.P. Form No. 3—House Tax Demand Register.
4 V.P. Form No. 4—Arrear Demand Registor.
5 V.P. Form No. 5—Memoranda of House Tax Bill Book.
6 V.P. Form No. 6—House Tax Bill.
7 V.P. Form No. 7—Register of Bills issued.
8 V.P. Form No. 8—Notice to occupier.
9 V.P. Form No. 9—Bill Collector's Collection Register.
10 V.P. Form No. 10—Distraint warrant.
11 V.P. Form No. 11—Register of warrants.
12 V.P. Form No. 12—Notice of seizure of goods.
13 V.P. Form No. 13—Register of distrained property.
14 V.P. Form No. 14—Register of vacancy remissions.
15 V.P. Form No. 15—House Tax assessment list.
16 V.P. Form No. 16—Register of House Tax remission petition.
17 V.P. Form No. 17—Profession Tax Demand Register.
18 V.P. Form No. 18—Profession Tax Receipt and Bill.
19 V.P. Form No. 19—List of persons liable to profession tax.
20 V.P. Form No. 20—Notice regarding Profession Tax return.

21 V.P. Form No. 21—Notice regarding Profession Tax return.

22 V.P. Form No. 23—Notice for encroachment fees ; etc.

23 V.P. Form No. 24—Licence for temporary erection.

24 V.P. Form No. 25—Application for licence for temporary erections.

25 V.P. Form No. 26—Register of encroachment fees.

26 V.P. Form No. 35—Miscellaneous receipt form.

27 V.P. Form No. 36—Register of Miscellaneous Demand.

28 V.P. Form No. 37—Miscellaneous Bill.

29 V.P. Form No. 38—Account of fees departmentally managed.

30 V.P. Form No. 39—Register of fruit bearing-trees.

31 V.P. Form No. 41—Register of Investments.

32 V.P. Form No. 42—D.C.B. Statement.

33 V.P. Form No. 43—Stock Account of bills, Licences, Ticket Books.

34 V.P. Form No. 45—Register of write off and temporary remissions.

35 V.P. Form No. 47—Contract agreement for major works.

36 V.P. Form No. 48—Contract agreement for minor works.

37 V.P. Form No. 50—Acquittance register.

38 V.P. Form No. 51—T. A. Bill.

39 V.P. Form No. 54—Register of advances recoverabale.

40 V.P. Form No. 55—Register of bills deposits.

41 V.P. Form No. 57—Register of bills passed.

42 V.P. Form No. 58—Stamp Account.

43 V.P. Form No. 61—Cash Book.

44 V.P. Form No. 62—Chitta.

45 V.P. Form No. 67—N.M.R.

46 V.P. Form No. 68—Estimate form.

47 V.P. Form No. 69—Abstract of estimates.

48 V.P. Form No. 70—M. Book.

49 V.P. Form No. 71—Contract certificate.

50 V.P. Form No. 72—Register of tools and Plant.

51 V.P. Form No. 77—Service Book.

52 V.P. Form No. 78—Register of roads.

53 V.P. Form No. 79—Register of Immovable property.

54 V.P. Form No. 80—Suit Register.

55 V.P. Form No. 81—Register of encroachment.

56 V.P. Form No. 82—Register of Prosecutions.

57 V.P. Form No. 83—Register of porambokes under the control of the panchayats.

58 V.P. Form No. 101—List of vehicles subject to tax.

59 V.P. Form No. 102—Notice regarding vehicle tax.

60 V.P. Form No. 103—Vehicle tax demand, licence and counterfoil.

ANNEXURE II.

The provisions of the Panchayat Manual, unless they specifically contravene the instructions given below, are applicable to assessment and collection of panchayat taxes by Village Officers. These instructions only apportions the duties of the executive authority of the panchayat to the Village Officers, and therefore, the provisions of the Manual are binding on the Village Officers to the extent they are binding on the executive authority.

2. The forms and registers prescribed for maintenance by the Karnam fall under four catergories :—

(i) Forms and registers relating to House Tax assessment. These are V. P. Forms Nos. 1, 3, 4, 5, 6, 14 and 15.

(ii) Forms and registers relating to assessment of profession tax. These are V. P. Forms Nos. 17, 18, 19, 20 and 21.

(iii) Forms and registers relating to Vehicle tax. These are V.P. Form Nos. 101, 102 and 103.

(iv) Other forms and registers relating to miscellaneous revenues. These are V.P. Form Nos. 23, 24, 25, 39, 81 and 83.

V.P. Form No. 16 is common to the first three categories.

ASSESSMENT LIST PREPARATION.

3. *Procedure for the assessment of house tax.*—V. P. Form No. 15 is the House Tax assessment list which the Manual has already provided, should be prepared and furnished by the Karnam. The Karnam has to fill up columns 1 to 12, shall ascertain from the President, the current assessments for house tax, water tax and fill up the columns 13 and 14. Library cess is a fixed charge. After the total is struck in column 16, the register shall be put up to the President for passing orders. In column 18, the President shall sign in token of accepting the assessment as correct or shall indicate how it should be revised. This procedure shall be followed for a general revision or for assessment of house tax for the first time. As soon as the, assessment books are prepared, the President shall, by beat of drum in the village give public notice thereof and of the place or places where the books may be inspected.

Special notice of house tax.—New assessment or amendment.—On the direction of Panchayat President, these notices shall be prepared by the Karnam and got signed by the President and then issued. The disposal of revision petition shall be done by the President. The result of the revision petition shall be made known to the Karnam by the President.

House tax demand register.—This register will be posted by the Karnam from house assessment list, assessments as subsequently corrected by the orders passed on revision petitions. This register is to be maintained for five years.

Arrear demand register is posted from House Tax demand register.

House tax bill, receipt and counterfoil.—The V. P. Forms 5 and 6 have been combined into a single form. The Karnam should fill up the bill, the receipt and the counterfoil forms and should initial them and forward them to the President. The relevent data for this form are posted from the house tax demand register. The President shall sign or affix his facsimile on the bill, the receipt and the counterfoil and deliver the machine numbered book of forms to the Village Headman for service and collection. The Village Headman shall serve the House tax bill and obtain the acknowledgment of the assessee on the reverse of the receipt. Before serving, he shall sign the bill after filling up the manner and date of service. When the tax amount is tendered by the assessee, the receipt shall be signed by the Headman and handed to the assessee. Only when the headman signs the receipt, it will become a valid receipt. The counterfoil will also be signed by the Headman. As and when the receipt book gets exhausted, the book of forms shall be delivered back to the President. The Village Headman has to enter the collection with full details about the assessee in V.P. Form No. 9. He shall remit the collection from time to time into the Panchayat Union cash chest to the credit of the Panchayat by using V.P.C. Form I. The receipted chalan will be returned to the Village Headman. The Headman shall close the collection register on the date of remittance and enter

the fact of remittance in words. The receipted chalan along with the collection register will be sent to the President who shall sign the register as well as receipted chalan in verification and thereafter to the Karnam to post the collections in the demand register and arrear demand register. After posting within a week, the collection register along with receipted chalans should be returned to the headman who shall thereafter paste the receipted chalan to the counterfoil in V.P.C. Form I.

Assessment of Profession Tax.—A list of persons liable to assessment of profession tax is to be prepared by the Karnam in V.P.C. Form No. 19. In order to collect necessary information to prepare this list V.P. Forms 20 and 21 are to be used. These forms should be filled by the Karnam wherever necessary and the signature of the President should be obtained before issue. When the replies are received they will be forwarded to the Karnam who shall prepare the profession tax assessment list in form No. 19 and obtain the orders of the President on the assessments. On the basis of these assessment orders, the profession tax demand register in V.P. Form No. 17 will be posted and the President's initials obtained in column 8. V.P. Form No. 18 will be filled up by the Karnam from the entries in the demand register V.P. Form No. 17 and forwarded to the President for signature. The President, after signing the bills as well as receipts shall send the bill book to the Village Headman for collection. The Headman shall serve the demand bill on assessees and obtain their acknowledgments on the reverse of the receipts. When the amount is tendered, the Headman shall complete the receipt and issue it and retain the counterfoil only. From the counterfoils, he shall post the V.P. Form No. 9 the collection book and follow the same procedure for remittance of the collection into the Panchayat Union cash chest as in the case of House tax collection. For each tax collection a different remittance chalan should be used. After the remittance, he shall send the collection register along with receipted chalan to the President and through him to the Karnam. The President shall sign the collection book and on the reverse of the receipted chalan and pass it on to the Karnam to enable him to post the collection in the demand register V.P. Form No. 17 and then return the collection book and the receipted chalan to the Headman. The receipted chalan shall be posted along with the counterfoil in V.P.C. Form No. 1.

Assessment of vehicle tax.—The list of persons liable for vehicle tax is to be prepared by the Karnam in V.P. Form No. 101. In order to collect the data, the Karnam may get the form No. 102 signed by the President and issued on a person reputed to possess a vehicle. On return of the form duly filled in it will be passed on to the Karnam to enable him to prepare the assessment list which also serves as the demand register in this case (V.P. Form No. 101). From this register the Karnam shall prepare the notice of demand for vehicle tax and fill up the forms for licence and the counterfoil, obtain the signature of the President on these forms and have them delivered to the Headman for collection.

The Headman shall serve the demand notice on the assesses and obtain their acknowledgments on the reverse of the receipts. When the tax amount is tendered, the Headman shall complete the receipt and issue it and retain the counterfoil only. From the counterfoils he shall post the V.P. Form, No. 9 (the collection book) and follow the same procedure for remittance of the collection into the Panchayat Union cash chest as in the case of House tax collection. For remitting the amount collected as vehicle tax, a separate remittance chalan should be used. After the remittance, he shall send the collection register along with the receipted chalan to the President and through him to the Karnam. The President shall sign the collection book and on the reverse of the receipted chalan and pass it on to the Karnam to enable him to post the collection in the demand register V.P. Form No. 101 and then return the collection book and the receipted chalan to the Headman. The receipted chalan shall be pasted along with the counterfoil in V.P.C. Form No. 1.

Lease amounts and Licence fees.—The Karnam is the most appropriate person to maintain V.P. Form No 81 (the register of encroachments). Whenever an encroachment is noticed by him, he shall fill up form No. 23 and have it issued over the signature of the Panchayat President. When the notice is served, the acknowledgment of the person on whom it is served shall be obtained on the reverse of the original.

The collection of the licence fees or the lease amount will be done by the Headman and the issue of licence will be done by the President.

Forms and Registers to be maintained by the Headman.—The Headman receives from the karnam through the Panchayat President, the bill-*cum*-receipt books in V.P. Form Nos. 5 and 6, V.P. Form No. 18 and V.P. Form No. 103. In all these cases after collection, the Headman shall return the receipt book with counterfoil stubs when it gets exhausted.

Notice to the occupier is to be issued by the Headman over the signature of the President of the Panchayat when he is unable to collect the tax from the owner of the house. When the notice is issued, the Headman shall obtain the acknowledgment of the occupier on the reverse of the counterfoil.

V.P. Form No. 9 is a very important document to be maintained by the Headman. The collection register will have to be sent on 25th of every month to the President and then to the Karnam along with the receipted chalan of remittance of different tax amounts. The collection register should be returned back to the Headman within a week. The collections made during the week when the collection book is either with the President or the Karnam could be entered from the counterfoils of the receipts issued in the collection book after it returns. It should be ensured that the collection register is not detained either by the President or the Karnam.

Distraint Warrant—Distraint Warrant is to be filled up by the Village Headman in V.P. Form No. 10 and shall be got signed by the executive authority. The Warrant shall be addressed to the Village Headman. The procedure for the distraint is laid down in paragraphs 25 to 33 in Chapter IV of the Panchayat Manual.

The register of warrants in V.P. Form No. 11 is also to be maintained by the Village Headman. As and when a warrant is issued by the executive authority, columns 1 to 8 are to be filled up and the initials of the executive authority should be obtained in column 9 of the register. The collection of the warrant fees and its remittance into the cash chest will also follow the procedure laid down in the collection of other tax. A separate column is provided for this purpose in the collection register (V.P. Form No. 9). V.P. Form Nos. 12 and 13 are self-explanatory and are to be maintained by the Headman.

Form No. 35 Miscellaneous receipt will also be issued by the Village Headman. All collections be made on behalf of the Panchayat for all miscellaneous purposes shall be made by the Village Headman and the receipt issued in Form No. 35. These collections will also be accounted for daily in the collection Book from No. 9 in a separate column. Column 16 may be temporarily used for this purpose. At appropriate intervals these miscellaneous receipts shall be remitted into the Panchayat Union cash chest under a separate remittance chalan in V.P. Form No. 1. Here again as in the case of other tax collection, the collection book along with the receipted chalan should be sent to the President. In this particular case the posting of the collections against demand will be done in the Panchayat Office itself since the miscellaneous demand register is not maintained by the Karnam.

In order to ensure that the local receipts do not get appropriated towards expenditure even due to inadvertence, it is essential that all payments to be made to the Panchayat should be made to the Headman.

MEMORANDUM ON THE PROCEDURE TO BE ADOPTED FOR COLLECTION AND ACCOUNTING OF LOCAL CESS AND LOCAL CESS SURCHARGE.

PRELIMINARY.

(1) Local cess is leviable under Section 115 of the Madras Panchayat Act. This local cess consolidates the former land cess, education cess and the additional surcharge and replaces them. The local cess to be collected at the rate of 45 naye Paise per rupee of land revenue and is to be adjusted to the credit of the Panchayat Union to its general fund. Out of the proceeds of the local cess so collected in every Panchayat Development Block, a sum representing, four-ninths of the proceeds shall be credited to the Panchayat Union (Education) Fund. Out of the proceeds of the local cess collected in every Panchayat Town in a Panchayat Development Block, a sum representing two-ninths of the said proceeds shall be credited to the Town Panchayat Fund. Out of the balance of the proceeds of the local cess collected in the Panchayat Development Block, such percentage as the Panchayat Union Council may fix shall be credited to the Village Panchayat Fund, and the percentage

shall be fixed so as to secure as nearly as may be that the total income derived by all the Village Panchayats in the Panchayat Union does not fall short of an amount calculated at 20 naye Paise for each individual of the village population in the Panchayat Union. The balance of the proceeds of the local cess collected in the Panchayat Development Block shall be credited to the funds of the Panchayat Union Council.

(2) Local Cess surcharge is leviable under section 116 of the Panchayat Act, 1958. Most of the Panchayat Unions have resolved to levy the surcharge. Separately, orders have been issued in G.O. Ms. No. 2280, R.D. & L.A., dated 18th August 1961 prescribing the procedure for the notification of local cess surcharge. The local cess surcharge collected in a Panchayat Union has to be matched by local cess surcharge matching grant from the Government. The matching percentage varies from 75 per cent to 150 per cent of the surcharge collected depending upon the classification of the Block as A, B, C and D.

(3) In G.O. No. 644, dated 9th August 1960, in paragraph 9, collection of local revenues has been made part of the normal duties of the Village Officers. Both local cess and local cess surcharge have to be collected by the Village Officers along with the land revenue during Kistbandi. The demand, collection and balance have to be reviewed in the same way as for land revenue by the same machinery.

2. *Existing procedure for collection and adjustment of land cess, education cess and additional surcharge.*—(1) Till now the land cess and education cess are consolidated and is collected along with the land revenue. The consolidated due is shown in a separate column in village registers 9, 10, 12, 13, 14, 14-A, 14-C, 15, 16, 17 and 18. The remittance into the treasury is done in a lump-sum along with the land revenue under VII-a Land Revenue—Ordinary revenue—in a single chalan. Subsequently on the basis of settled accounts, the cesses due were adjusted to the credit of the District Board and Panchayats (where they existed). Actually the adjustment was by way of monthly advance payments on thebasis of anticipated collections and the final adjustment was to be made after the settlement of Jamabandi account. In the State Accounts the gross collections appeared as reciept, the adjustment to the local boards as a deduct entry under VII-a—Land Revenue—Ordinary Revenue.

(2) This system has not worked satisfactorily. The final adjustments were not made every year and since the adjustment was only by way of a deduct entry in the State accounts, on the receipt side there was no way of checking at the State level that the yearly adjustments were being carried out.

(3) In respect of additional surcharge, this was levied under the Madras Land Revenue (Additional Surcharge) Act, 1955 and this collection was kept separate from the land cess and education cess in the Village Accounts. The remittance into the treasury was also by a separate chalan and this item appeared as a separate entry in the State Accounts—VII-a Land Revenue—Ordinary Revenue —receipts under Surcharges Act, 1954 receipts under Surcharge Act, 1955. The collection was pooled at the State level and two-thirds was distributed to the District Boards on the population-*cum*-road mileage basis and one-third was distributed to Panchayat on area basis. Here again advance adjustments were made to District Boards at the State level on anticipated collections and subsequently final adjustment were carried out. There was no difficulty in carrying out final adjustments here as the separate receipt entry in the State Accounts showed how much was to be distributed.

3. *Changes to be made in the Village Accounts in the light of G.O. No. 644, R.D. & L.A., dated 9th August* 1960.—(1) From the foregoing it would appear that if the adjustment of local cess and local cess surcharge are to be carried without those difficulties which have so far be set the final adjustment of land cess, then the local cess or cess surcharge should not be clubbed together in accounts with land revenue but should be exhibited as a distinct entry as has been done in the case of surcharge levied under Surcharge Acts, 1954 and 1955. If it is to be ensured that the receipts are booked under separate detailed heads, it will be necessary that the remittances are done in separate chalans into the sub-treasury and are entered in separate sub-chittas. This will necessitate having separate totals of collections of local cess surcharge not only in the provisional demand but also in Nos. 13, 14, 14-A, 14-B, 14-C, 15, 16, 17 and 18 of the village registers. This could be provided for by opening separate columns for this purpose in all these registers.

(2) The above proposal has the following difficulty in adotion in practice Normally the Village Officer does not present every ryot with a demand detailing out the brzak-up of the demand under different heads even though such a detailed

break-up is worked out in the provisional demand register, the ryot is generally told by the Village Officers what he has to pay and he pays it in instalments during the kistbandi. These instalments are credited against the total demand due from the ryot as a whole and is not apportioned among the different heads in the provisional demand. If provision is to be made for separate remittances into treasury for local cess and local cess surcharge, it will be necessary for the Village Officer to split up instalments of kist paid into the local cess instalment, local cess surcharge instalment and land revenue instalment or in the alternative to post the entire kist instalment tendered against each of the three columns sucessively, then total up the three columns and send the remittances into the sub-treasury separately.

(3) As against this procedure, the demands under the land revenue, local cess and local cess surcharge could be clubbed together in 10 II and remittances could be made in a single chalan against the total demand due from the village. In either case since the advances are being made to Panchayat Unions against anticipated collections, the final adjustment will arise only at the time of Jamabandi. The Jamabandi will afford an opportunity for apportioning the collections into the land revenue, the local cess and the local cess surcharge in the same proportion in which the totals under the three heads stand in the settled demand and thereafter carry out marginal adjustments between the advances already credited to the unions and the actual amounts due to them on the basis of actual collections.

4. *Separate information to be furnished to unions.*— It is no doubt necessary the village-wise separate break ups of local cess and local cess surcharge should be known to union councils. Arriving at this local cess and local cess surcharge in respect of individual villages will not present any difficult if only 10 II has separate columns for local cess and local cess surcharge. At present there is a column for land cess which could be replaced by a column for local cess. For local cess surcharge a separate column will have to be provided in addition. It will be necessary for the Panchayat Union to be furnished with the break up of the demands for local cess and local cess surcharge village-wise so that the Council could watch the adjustments of credits in advance against these demands and also adjust correctly the local cess amounts due to town and Village Panchayats. Where a whole village has not been included in a town panchayat it may be necessary to have the break up of the demand for the portion included in the town panchayats separately from the demand for portions not included in the Panchayat limits.

5. *Adjustments to be watched in administrative supervision.*—If the above were to be accepted there will be minor changes in 10 II, 12, 13, and 14 and none in respect of other registers. But this system leaves the watching of final adjustment of local cess and local cess surcharge to administrative supervision and does not enable and automatic check to be exercised through accounts figures. If it could be ensured that the break-up of the demand village-wise would reach the Union Office, it could be left to the Union to be vigilant about the final adjustments. A periodical may also be prescribed to watch the final adjustments of local cess and local surcharge amounts against the demands on these accounts as well as collections. A question may be added to the final jamabandi check memo to ensure that the village-wise collections of local cess and local cess surcharge have been apportioned and marginal adjustments are being carried out.

6. *New separate detailed heads for adjusting local cess and local cess surcharge,*— It is desirable however to have separate figures of local cess and local cess surcharge adjusted to the credit of the Unions year after year. It is possible to get these figures booked in accounts by prescribing two separate detailed heads of accounts in adjusting the credits in advance. This will mean that all receipts under land revenue, local cess and local cess surcharge will get booked under respective detailed heads of receipts under VII a—Land Revenue as at present. But the advance adjustments of credits of local cess and local cess surcharge will be be booked separately under two separate detailed heads—

Deduct—Payments to Panchayat Unions of local cess.

Deduct—Payments to Panchayat Unions of local cess surcharge.

(94) *Prescription of form of sanction order to be issued by the District Collectors.*— The District Collectors should issue the sanction order for advance payment of Local Cess Surcharge Matching grants in the form annexed. The fair copies should be signed by the Coll r in his behalf by the Personal Assistant to the Collector.

(Memo. No. 182060/RD. Accts. C/61-2, dated 21st September 1961.)

(Memo. No. 182060/RD. Accts. C/61-3, dated 13th December 1961.)

ANNEXURE.

No.

Office of the Collector of

. . . .

Dated :

From

The Collector of

. . . .

To

The Sub-Treasury Officer,

. . . .

Under instruction 2 of the Treasury Rule 17, of the Madras Treasury Code, Volume I, I hereby authorise you to pay to the Commissioner, Panchayat Union . . . . on the authority of (i) this order and (ii) the duly receipted bill attached, the sum of Rs. . . . . (Rupees. . . . .).

2. The amount should be paid by book adjustment to the accounts of the Panchayat Union in L.F. deposit account No. I maintained at your treasury or sub-treasury and no cash payment should be made. The amount represents the advance/final payment for the Quarter Ending—towards the Local Cess Surcharge Matching Grants payable to the Panchayat Union under section 129 of the Madras Panchayats Act, 1958 and is debitable to " 57. Miscellaneous—(f) Grants-in-aid contributions, etc.—X. Local Cess Surcharge Matching Grants to the Panchayat Unions ".

3. The fact of adjustment should be reported to the Government in the pro forma annexed to the Government Memorandum No. 156422/Accts./C/61-1, dated 8th September 1961 every month and the Accountant-General, Madras with a certificate of payment through the Treasury Officer.

Copy to the Commissioner, Panchayat Union. . . . through the Chairman.

Copy to the Accountant-General, Madras.

NOTE.—Under instruction 2 of Treasury Rule 17, of Madras Treasury Code, Volume I the grant should be adjusted on the authority of this authorisation, and no authorisation is necessary from the Accountant-General.

(95) *Advance payment of local cess surcharge exempted from pre-audit.*—The Government order that the advance payment of local cess surcharge Matching Grants be exempted from pre-audit at the Huzur Treasury.

(G.O. Ms. No. 673, R.D. & L.A., dated 21st March 1962.)

(96) *Resolutions regarding levy of local cess surcharge.*—A clarification was sought for on whether a resolution passed by the Panchayat Union Council levying Local Cess Surcharge under section 116 of the Madras Panchayats Act, 1958 may be considered to be valid until the resolution is modified or cancelled or whether it is necessary to pass a resolution every year.

The local cess under section 115 of the Madras Panchayats Act, 1958 is payable every fasli. Under Section 116, a local cess surcharge may be levied by every Panchayat Union Council and when it is so levied by a resolution of a Panchayat Union Council it will be recoverable as an addition to the local cess until such resolution is cancelled or otherwise modified. Hence, unless the resolution specifies that the levy of local cess surcharge will be only for a given period say a fasli year—it should be deemed to-be valid till it is modified or cancelled by another resolution. A resolution to levy the local Cess Surcharge without limiting the levy to a particular year or years will be levied and recovered along with the local cess from year to year. That being so, it is convenient to pass a general resolution to levy local cess surcharge at a specified rate and to pass a special resolution if the rate of such levy is to be varied in any particular year. The Panchayat Union Commissioners may be advised accordingly.

(Memo. No. 181287/RD/Accts. Spl./62-2, dated 30th November 1962.)

57. POWER TO WRITE-OFF IRRECOVERABLE TAXES, FEES, ETC.—RESTRICTIONS AND CONTROL.

1. The power of a panchayat union council under section 127 of the Madras Panchayats Act, 1958 to write-off as irrecoverable any tax, fee or other amount due to it, whether under a contract or otherwise, shall be subject to the restrictions and control specified in the following rules.

2. Amounts found irrecoverable shall be reported by the bill collector or the village headman or any other person belonging to the staff of the Land Revenue Department when he is entrusted with the work of collection of taxes or fees under section 126 of the Act, with reasons therefor, which shall be verified by the commissioner. A list of all such amounts shall be prepared once a quarter and submitted to the panchayat union council at its next meeting for sanction with the reasons and recommendations of the commissioner for writing-off the same. The commissioner shall ensure that the defaulter has no attachable property within the village or town and that all means of recovery have been tried and found unsuccessful, before recommending the write-off of the amount.

3. A register for recording the amounts written-off shall be maintained in such form as may be specified by the Government.

4. When a Panchayat Union Council sanctions that any amount be written-off, particulars as to the nature of the tax, fee or other amount (assessment number also, in the case of items relating to tax), the amount written off and the period to which it relates shall be given in detail in the minutes book. The total amount authorised to be written off each time shall be stated in words, in either case.

5. The bills and warrants (both foil and counterfoil) for the taxes, fees or other amounts written off, shall, as soon as possible after sanction for the write-off is given, stamped "Written-off" and necessary entries shall at the same time be made in the demand registers.

6. When any single item of tax, fee or other amount to be written off as irrecoverable exceeds Rs. 50, the sanction of the Collector shall be obtained therefor.

(G.O. Ms. No. 1677, L.A., dated 8th October 1960.)
(G.O. Ms. No. 713, R.D. & L.A., dated 30th March 1963.)
(G.O. Ms. No. 754, R.D. & L.A., dated 3rd April 1963.)

58. PRESCRIBED AUTHORITY FOR PURPOSES OF CLAUSE (i) OF SUB-SECTION (2) OF SECTION 111.

The prescribed authority for purposes of sub-section (2) of section 111 of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), shall be the Collector.

(G.O. No. 1677, L.A., dated 8th October 1960.)

(G.O. No. 3162, R.D. & L.A., dated 28th November 1961.)

59. RULES PROHIBITING OR REGULATING THE GRANT OF LICENCES AND PERMISSIONS

I. Application for grant of licence under section III.

1. The owner or occupier of any place within the limits of a village shall, within the time specified in section 159 (1) of the Madras Panchayats Act, 1958, apply to the Commissioner of the Panchayat Union for a licence or renewal of licence for the use of such place for any of the purposes notified under sub-section (1) of section 111 of the said Act.

2. The Commissioner may by an order in writing, grant or refuse to grant such licence. In the former case, he may impose such restrictions, conditions and regulations, as he thinks fit to ensure the prevention of danger to human life, health or property in general, and in respect of the following matters in particular :—

(i) cleanliness of place ;

(ii) proper drainage ;

(iii) proper ventilation and lighting ;

(iv) elimination or reduction of nuisance caused by noise or smell, and dangerous effluvia and effluents ;

(v) safety of workmen ;

(vi) prevention of occupational hazards ;

(vii) safety of food and drink in food establishments ; and

(viii) prevention of spread of communicable diseases.

In the latter case, the reasons for refusal, which shall be communicated to the person or persons concerned, may be on grounds of danger to human life, health or property in general, and in particular—

(i) if the place is unsuitable for the purpose due to lack of ventilation and lighting or overcrowding ;

(ii) if it forms part of a dwelling house ;

(iii) if it lacks proper drainage arrangements ;

(iv) if the use of the place for the purpose will be a source of nuisance to neighbours by reason of noise, vibration, smoke, dust effluvia, or waste liquids ; or

(v) if the carrying on of the trade is not permissible under any other law or rules or by-laws framed thereunder.

3. Every such licence shall expire at the end of the year unless for special reasons the Commissioner considers it should expire at an earlier date, when it shall expire at such earlier date, as may be specified therein.

II. APPLICATION FOR GRANT OF PERMISSION UNDER SECTION 112.

4. Every person intending (*a*) to construct or establish any factory, workshop or work place in which it is proposed to employ steam power, water power or other mechanical power or electrical power or (*b*) to install in any place any machinery or manufacturing plant driven by any power as aforesaid not being machinery or manufacturing plant exempted by the rules made under the said Act, shall before beginning such construction, establishment or installation, make an application in writing to the Panchayat Union Council for permission to undertake the intended work.

Explanation.—For the purposes of these rules, the expressions " Construction and establishment " include " reconstruction and extension " respectively.

5. The application under rule 4 shall be accompanied by—

(i) Five copies of the plan of the factory, workshop, work place or premises, one for being sent to the District Health Officer, two for being sent to the Director of Town-Planning, one to be returned with his remarks and the other for being retained in his office, one for record in the office of the Panchayat Union Council and one for being returned to the applicant with the orders of the Panchayat Union Council ;

(ii) such particulars as to the power, machinery, plant or premises as the Panchayat Union Council may require by bye-laws made in this behalf ; and

(iii) one set of plans of the factory , workshop, work place or premises bearing the approval granted by the Chief Inspector of Factories as required by the Factories Act, 1948, in cases where the Factories Act, 1948, and the Madras Factories Rules, 1950, apply provided that the Government may exempt any factory, workshop or work place from the operation of this rule.

6. (1) In the case of factories to which the Factories Act, 1948, and the Madras Factories Rules, 1950, do not apply, the Commissioner shall obtain the prior apporval of the Inspector of Factories concerned for all plans for the construction or establishment of any factory, workshop or work place or the installation of new or additional machinery, or replacement of machinery before permission is granted by the Panchayat Union Council. The

Inspector of Factories shall, in according his approval, take into consideration, the following factors :—

(i) the adequacy of the provisions for ventilation and light;

(ii) the sufficiency of the height and dimensions of the rooms and doors and safety provisions ; and

(iii) the suitability of the exits to be used in case of fire.

(2) In the case of factories to which the Factories Act, 1948, and the Madras Factories Rules, 1950, apply, the Commissioner, may proceed to deal with the application for permission on the strength of the plan accompanying it, which has been already approved by the Chief Inspector of Factories and the covering letter in which it has been approved.

(3) The Inspector of Factories shall, within thirty days of the date of receipt of the application in his office, grant the approval referred to in sub-rule (1) or refuse to grant it.

(4) If within the period of thirty days referred to in sub-rule (3), the Inspector of Factories does not communicate his decision under sub-rule (3), he shall be deemed to have granted the approval referred to in sub-rule (1).

7. The Panchayat Union Council shall, as soon as may be after the receipt of the application and within sixty days from the date of receipt—

(*a*) grant the permission applied for either absolutely or subject to such conditions as it thinks fit to impose, or,

(*b*) refuse permission, if it is of opinion that such construction, establishment or installation is objectionable by reason of the density of the population in the neighbourhood or that it is likely to cause nuisance.

8. Before granting permission under clause (*a*) of rule 7, the Panchayat Union Council—

(*a*) shall obtain the approval of the Director of Town-Planning as regards—

(i) the suitablity and adequacy of the site of the factory, workshop, work place or premises for the purpose and (ii) the laying out, arrangements and architectural appearance of buildings ; and

(*b*) shall consult and have due regard to the opinion of the District Health Officer as regards the suitablity of the site of the factory, workshop, work place or premises for the purpose specified in the application from the public health point of view.

The Director of Town-Planning or the District Health Officer shall communicate his approval or opinion within forty days from the the date of receipt of the reference in this behalf.

If within the period of forty days aforesaid, the Director of Town-Planning or the District Health Officer does not communicate his approval or opinion, he shall be deemed to have communicated his approval.

9. Permission shall not be granted to factories located in buildings which have already been objected to by the Chief Inspector of Factories or the Inspector of Factories, as the case may be, or where the plan of the factory has not been approved by him, or to factories located in buildings which are obviously unsuitable for housing factories, considering the standards of lighting, ventilation and temperature conditions required by the Factories Act, 1948.

10. The grant of permission under section 112 of the Madras Panchayats Act, 1958, shall not be deemed to dispense with the necessity for compliance with the rules, if any, made under clause (xxxiii) of sub-section (2) of section 178 of the Madras Panchayats Act, 1958 or the building regulations, if any, in force in the area within the jurisdiction of the Panchayat Union Council.

11. (1) If, in any factory, workshop or work place in which steam power or other mechanical power or electrical power is used, nuisance is caused by reason of the particular kind of fuel employed or by reason of the noise or vibration created, the Panchayat Union Council may issue such directions as it thinks fit for abatement of the nuisance within a reaonable time to be specified for the purpose.

(2) If there has been wilful default in carrying out such directions or if abatement is found impracticable, the Panchayat Union Council may—

(*a*) prohibit the use of the particular kind of fuel employed, or

(*b*) restrict the noise or vibration by prohibiting the working of the factory, workshop or work place between the hours 9–30 p.m. and 5–30 a.m.

12. (1) Every Panchayat Union Council may, or if so required by the Revenue Divisional Officer concerned shall, set apart specified areas in the villages within its jurisdiction for industrial purposes with the approval of the District Health Officer, and the Director of Town-Planning.

(2) Where industrial areas have been set apart under sub-rule (1), the Panchayat Union Council shall refuse to grant permission for the construction or establishment of any factory, workshop or work place or for installation of any machinery or manufacturing plant (other than electric machinery not exceeding 20 h.p.) outside such areas.

NOTE.—This rule shall not apply to factories established in accordance with rules made in pursuance of section 6 (1) (*a*) of the Factories Act, 1948.

(G.O. Ms. No. 261, R.D. & L.A., dated 1st February 1962.)
(Memo. No. 40292/L.Spl./62-3, dated 7th July 1962.
(G.O. Ms. No. 2816, R.D. & L.A., dated 28th December 1962.)
(G.O. Ms. No. 568, R.D. & L.A., dated 11th March 1964.)

(97) *Consultation with Panchayats before issuing notifictions under section* 111 (2) *of the Madras Panchayts Act*, 1958.—1. A Notification under section 111 (1) of the Madras Panchayats Act, 1958, specifying the purposes which are likely to be offensive or dangerous to human life or health or property has been issued with G.O. Ms. No. 113, R.D. & L.A., dated 12th January 1961.

2. Under clause (i) of sub-section (2) of section 111 of the said Act, the panchayat union council, in the case of village panchayats, may, with the previous approval of the prescribed authority, notify that no place within the limits of any panchayat village in the panchayat development block or within the limits of such panchayat village or villages as may be specified in the notification shall be used for any of the purposes specified in the notification, issued under sub-section (1) of Section 111 of the Act without a licence and except in accordance with the conditions specified in such licence. Thus, panchayat union councils have been given the discretion to notify any panchayat village or any place within such village as a place which shall not be used for any of the purposes mentioned in the notification issued with the G.O. referred to in paragraph 1 above. The panchayat union council may specify certain purposes in respcet of a panchayat village and certain other purposes in respect of other panchayat villages in its jurisdiction.

3. It has been suggested that panchayat union councils may consult the panchayats concerned before exercising the power vested in them under section 111 (2) (i) of the Act, even though there is no specific provision in the said Act, requiring the panchayat union council to have such consultation.

4. The Government accept the suggestion. The panchayat union councils are requested to consult the panchayat concerned before issuing any notification under section 111(2) (i) of the Act; and the prescribed authority should consider the views of the panchayats concerned before approving the proposals of the pachayat union council.

(G.O. Ms. No. 1540, R.D. & L.A., dated 29th May 1961.)

(98) DANGEROUS AND OFFENSIVE TRADES—POSITION UNDER MADRAS VILLAGE PANCHAYATS ACT, 1950, AS COMPARED WITH THAT UNDER THE MADRAS PANCHAYATS ACT, 1958.

1. Section 91 of the Madras Village Panchayats Act, 1950 (Madras Act X of 1950) empowers the Government to make rules specifying the purposes which, in their opinion, are likely to be offensive or dangerous to human life or health or property. No such rule is necessary under section 111 of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958). A notification issued by the Government will specify the purpose which are likely to be dangerous and offensive.

2. The said section 91 empowers a Panchayat to notify with the previous approval of the prescribed authority (Regional Inspector of Municipal Councils and Local Boards) that no place within the limits of the village shall be used without a licence for dangerous and offensive purposes. No distinction is made between a Class I (Town) Panchayat and a Class II (Village) Panchayat in the matter of exercising control over, and levying fees on, dangerous and offensive trades. The position under Madras Act XXXV of 1958 is as follows :—

In the case of panchayat village, the panchayat union council is the authority competent to notify that no place within the limits of any *panchayat village* in its jurisdiction or within the limits of such *panchayat village or villages* as may be specified in the notification, shall be used for any of the purposes specified by the Government as dangerous or offensive without a licence. The Panchayat Union Commissioner is the authority competent to grant or refuse the licence.

In the case of town panchayats, the panchayat concerned is the authority competent to issue the notification referred to above and its executive officer is the authority competent to grant or refuse the licence.

3. The income from licence fees though levied by panchayat union councils will be credited to the village panchayats concerned in respect of panchayat villages and that levied by the town panchayats will be credited to the town panchayat fund concerned as at present.

4. In pursuance of the order issued in G.O. Ms. No. 940 (L.A.), dated the 6th May 1959 under section 126 of the Madras Village Panchayats Act, 1950 (Madras Act X of 1950), the functions vested in certain panchayats by sections 91 and 92 of that Act are exercisable by the district boards of the districts concerned subject to certain conditions. From the date specified in the notification constituting a panchayat union council under section 11 (1) of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958) the Madras District Boards Act, 1920 (Madras Act XIV of 1920) and the Madras Village Panchayats Act, 1950 (Madras Act X of 1950) will stand repealed in the panchayat development block concerned and such panchayat development block will cease thereafter to be included within the jurisdiction of any district board. Hence, in respect of the Panchayat Development Blocks for which panchayat union councils have been constituted with effect from 2nd October 1960 the district boards concerned will be divested of the functions exercisable by them under sections 91 and 92 of the Madras Village Panchayats Act, 1950 in pursuance of the G.O. referred to above.

5. Under section 249 (1) of the Madras District Municipalities Act, 1920 (Madras Act V of 1920) municipal councils may control such trades in rural areas at a distance within three miles of such municipal limits. Consequent on the amendment made to that section by section 192 (5) of the Madras Panchayats Act, 1958, the municipal councils will cease to have the power to exercise control over and levy fees on dangerous and offensive trades in such rural areas from the date on which panchayat union councils are constituted for those areas.

6. From the date of constitution of a Panchayat Union Council, the district board and the municipal councils will cease to have jurisdiction to exercise the powers excercisable by them in any panchayat or rural area within the limits of the Panchayat Development Block concerned and those powers will be exercisable by the Panchayat Union Council and the Commissioner in the case of panchayat villages and by the town panchayat and the executive officer in the case of town panchayat in accordance with the provisions of section 111 of the Madras Panchayats Act, 1958.

7. A notification under section 111 (1) of Madras Act XXXV of 1958, specify ng the purposes which in the opinion of the Government are likely to be offensive or dangerous to human life or health or property will be issued separately in due course. Pending the issue of such notification and rule, the rules already issued by the Government under section 91 of the Madras Village Panchayats Act, 1950 (Madras Act X of 1950) specifying the purposes which have been considered as dangerous and offensive (*vide* notification No. XXVI appended to G.O. No. 520, L.A., dated 24th March 1951 and reproduced in paragraph 67 of the panchayat manual) and the notification, if any, already issued by a panchayat or district board for controlling and licensing dangerous and offensive trades will continue to be in force until the panchayat union councils and the town panchayats issue revised notifications under Madras Act XXXV of 1958, so far as they are consistent with the latter Act.

(G.O. Ms. No. 31, R.D. & L.A., dated 4th January 1961.)

PURPOSES WHICH ARE LIKELY TO BE OFFENSIVE OR DANGEROUS TO HUMAN LIFE.

The following purposes have been specified as purposes which are likely to be offensive or dangerous to human life or health or property: —

Aerated waters—Manufacturing.

Agricultural produce likely to attract rats—Selling wholesale or retail or storing for wholesale or retail trade or for purposes other than private or domestic use.

Appalams—Manufacturing, storing or selling.

Article of food made of flour, nuts, sugar or jaggery—Preparing for human consumption or selling.

Beedies—(Beedi leaves)—Manufacturing, storing or selling.

Beer—Brewing.

Bleaching powder—*See* entry relating to Liquid Chlorine.

Blood—Storing or otherwise dealing with.

Boarding House—*See* the entry relating to lodging house.

Bones—Storing or otherwise dealing with.

Bran—Selling wholesale or retail or storing for wholesale or retail trade (or for purposes other than private or domestic use).

Bricks—Burning.

Camphor—Boiling.

Candles—Manufacturing.

Cashewnuts Roasting and extracting cashewnut Kernels therefrom.

Cattle—Keeping together twenty or more sheep or goats or ten or more pigs or heads of cattle.

Charcoal—Selling or storing. Other than for private use or in a place not situated among inhabited houses.

Chillies—Selling wholesale or retail or storing for wholesale or retail trade or for purposes other than private or domestic use.

Cigars (Cigarettes)—Manufacturing, storing or selling.

Cloth—Printing.

Clothes (second hand of every description)—storing, selling or hiring second hand clothes, blankets, mattresses, pillows or bedding.

Clothes (soiled)—Washing soiled clothes and keeping soiled clothes for the purpose of washing them and keeping washed clothes for purposes other than for private use or in a place not situated among inhabited houses.

Coal—Selling or storing other than for private use or in a place not situated among inhabited houses.

Coffee house—*See* the entry relating to lodging house.

Copra—Storing or otherwise dealing with.

Cotton—Selling wholesale or retail or storing for wholesale or retail trade or for conversion into yarn.

Colouring and dyeing.

Dead animals—Skinning and burying.

Dyeing.

Eating house—*See* the entry relating to lodging house.

Electro-plating or guilding.

Explosive or cumbustible materials—Storing or selling other than for storing petroleum and its products in quantities exceeding those to which the operation of this Act is limited by the provisions of the Petroleum Act, 1934, or the rules or notifications issued thereunder.

Fat (animal or vegetable—Storing or otherwise dealing with.

Fibre—Selling or storing other than for private use or in a place not situated among inhabited house.

Films—Storing.

Firewood—Selling or storing other than for private use or in a place not situated among inhabited houses.

Fireworks—Manufacturing.

Fish—Storing or otherwise dealing with.

Fish-oil—Making, selling and storing.

Flour—Preparing flour and articles made of flour for human consumption.

Flour—Selling wholesale or retail or storing for wholesale or retail trade (or for purposes other than private or domestic use).

Fuel—Using for any industrial purposes.

Grain—Selling wholesale or retail or storing for wholesale or retail trade' or for purposes other than private or domestic use.)

Glass—Industry.

Gravel—Digging metal or gravel.

Grass—Selling or storing other than for private use or in a place not situated among inhabited houses,

Groundnut—Selling wholesale or retail or storing for wholesale or retail trade for purposes other than private or domestic use,)

Gunny bags—Storing or otherwise dealing with,

Gun—Powder—Manufacturing,

Hair—Washing or drying,

Hay—Selling or storing other than for private use or in a place not situated among inhabited houses,

Hides—Tanning, storing or otherwise dealing with,

Horns—Storing or otherwise dealing with,

Hotel—*See* the entry relating to lodging house,

Ice—Manufacturing, storing and selling,

Ice-articles manufactured out of ice in the manufacture of which ice forms the main ingredient—Storage or sale,

Iron safes—Manufacturing,

Jaggery—Manufacturing (otherwise than as cottage industry by tappers or persons in enjoyment of the trees carried on in their own sites or places with no machinery run by any power (electrical or mechanical) for the purpose,

Jaggery—Selling wholesale or retail or storing, for wholesale or retail trade (or for purposes other than private or domestic use),

Leather—Storing or otherwise dealing with,

Lime—Burning or manufacture of chunnam,

Liquid chlorine and bleaching powder—Storing or otherwise dealing with,

Lodging house—Not registered under the Madras Public Health Act, 1939 (Madras Act X of 1939). Keeping a hotel, a boarding house, a choultry, Dharmasala or rest-house not maintained by the Government or a local authority, an unlicensed emigration depot, or any place where casual visitors are received and provided with sleeping accomsmodation with or without food on payment but does not include—

(*a*) a student's hostel under public or recognised control, or

(*b*) a house licensed under section 125 of the Madras Public Health Act for accommodating visitors to a fair or festival, or,

(*c*) retiring rooms and rest-houses provided by a railway administration and normally used by passengers or railway servants or both,

Machinery (other than such machinery as may by notification be exempted by the State Government from time to time) using for any industrial purpose.

Manure (artificial)—Manufacturing.

Manure—Storing or otherwise dealing with.

Mattresses—*See* the entry relating to clothes (second hand).

Metals—Beating or melting.

Metal vessels—Manufacturing.

Mineral oil—Storing and selling (wholesale or retail) other than for storing in quantities exceeding to those to which the operation of this Act is limited by the provisions of the Petroleum Act, 1934 or the rules or notifications issued thereunder.

Offal—Storing or otherwise dealing with.

Oil—Boiling or pressing.

Oil-cakes—Selling wholesale or retail or storing for wholesale or retail trade (or for purposes other than private or domestic use).

Paddy—Boiling for purposes other than for private use, or in a place not situated among inhabited houses.

Pottery—Burning.

Publi—Halting place—*See* entry relating to lodging house.

Pulses—Selling wholesale or retail or storing for wholesale or retail trade or for purposes other than private or domestic use).

Rags—Storing or otherwise dealing with.

Restaurant—*See* the entry relating to lodging house.

Ruby—Grinding.

Sago—Manufacturing or distilling.

Shaving or hair dressing saloon—Keeping of.

Skins—Tanning, storing or otherwise dealing with.

Slate—Manufacturing.

Snuff—Manufacturing.

Soap—Making.

Spirits—Manufacturing arrack or other spirits containing alcohol (whether denatured or not) by distillation.

Straw—Selling or storing other than for private use or in a place not situated among inhabited houses.

Sugar—Manufacturing or refining.

Sugar candy—Manufacturing [otherwise than as a cottage industry by tappers or persons in enjoyment of the trees carried on in their own sites or places with no machinery run by any power (electrical or mechanical) for the purpose.].

Sulphur—Melting.

Sweet Meats—Preparing.

Syrup—Manufacturing [otherwise than as a cottage industry by tappers or persons in enjoyment of the trees carried on in their own sites or places with no machinery run by any power (electrical or mechanical) for the purpose].

Syrup—Selling as cool drinks or mixed with water.

Tallow—Melting.

Tamarind—Selling wholesale or retail or storing for wholesale or retail trade (or for purposes other than private or domestic use).

Thatching materials including bamboos—Selling, or storing other than for private use or in a place not situated among inhabited houses.

Tiles—Burning.

Timber—Selling or storing other than for private use or in a place not si tuated among inhabited houses.

Tobacco—Storing, curing, drying or otherwise dealing with.

Trunks (iron)—Manufacturing.

Vulcanising works—Keeping.

Welding by gas or electricity.

Wool—Washing or drying.

Manufacturing anything from which offensive or unwholesome smells arise.

(G.O. Ms. No. 113, R.D. & L.A., dated 12th January 1961).

CHAPTER V—RECEIPTS AND EXPENDITURE.

60. RECEIPTS AND EXPENDITURE OF PANCHAYAT UNION COUNCIL.

Part I—Receipts.

(1) The fee payable in respect of every licence or permission granted under the Act or any rule or by-law made thereunder shall be collected in advance when the application for the licence or permission is presented.

(2) The particulars relating to the collection of fee and to the grant of such licence or permission shall be entered consecutively in the register of licences and permissions which shall be maintained in such form as may be laid down by the Government from time to time.

(3) Every person to whom such licence or permission is granted shall be furnished with a copy of the conditions subject to which the same is granted.

2. *Income from endowments and trusts.*—(1) The Commissioner of the Panchayat Union shall maintain or cause to be maintained in the office of the Panchayat Union Council an up-to-date record of every endowment or trust managed by it. Such record shall show—

(*a*) the authority under which the management of the endowment or trust was vested in the Panchayat Union Council ;

(*b*) the assets and sources of income of the endowment or trust ; and

(*c*) the expenditure chargeable to the endowment or trust.

(2) The Commissioner of the Panchayat Union shall, in addition to the record referred to in sub-rule (1), maintain or cause to be maintained in the office of the Panchayat Union Council a register of endowments and trusts showing in separate pages the yearly transactions relating to each endowment or trust.

3. *Contributions.*—The receipt of contributions payable to a Panchayat Union Council from the Government, other Panchayat Union Councils, Municipal Councils, other local authorities and private persons shall be watched through the miscellaneous demand register.

4. *Avenue receipts.*—The receipts from the sale of produce of usufruct of trees shall be watched by the Commissioner through the miscellaneous demand register.

5. *Sale-proceeds of tools and plant, sweepings, old stores and materials.*—The orders of the Panchayat Union Council shall be taken for the disposal of old and unserviceable tools, plant, stores and materials and of sweepings. Such tools, plant, stores, materials and sweepings shall be sold in public auction unless otherwise ordered by the Panchayat Union Council for specific reasons to be recorded. The sales shall be subject to confirmation by the Panchayat Union Council. The receipts from all such sales shall be shown in the register of miscellaneous sales.

6. ***Fees from markets, cart-stands, landing or halting places, slaughter-houses, fisheries and ferries.***—(1) Where the right to collect fees in respect of the use of any market, cart-stand, landing or halting place, slaughter-house, fishery or ferry is proposed to be leased out by the Panchayat Union Council, the Commissioner shall prepare a preliminary notice setting forth the conditions and terms subject to which the lease will be granted.

(2) The conditions and terms set forth in the preliminary notice shall be approved by the Panchayat Union Council:

Provided that such approval shall not be necessary if the notice has been previously approved, unless there are any changes in its conditions and terms.

(3) The preliminary notice shall set forth the following conditions and terms subject to which the lease will be granted, namely:—

(*a*) No person shall be permitted to bid at the auction unless he deposits as security such sum as shall be specified in the notice or if he is in arrears to the panchayat union council in respect of any previous lease.

(*b*) If the period of lease does not exceed one year—

(i) the lessee shall, within one week of the date of confirmation of the lease in his favour, deposit a sum which together with the security referred to in clause (*a*) would make up one-fourth of the total lease amount. This sum shall ordinarily be adjusted towards the instalments of the lease amount due for the last three months of the year, but it may be adjusted towards any instalment of the lease amount over due from the lessee; and towards the loss, if any, sustained by re-sale or departmental management; and

(ii) the balance of the lease amount shall be paid within a period of nine months commencing on the 1st April of every year on or before the dates specified in the lease deed.

(*c*) Where the period of lease exceeds one year—

(i) the lessee shall, within one week of the date of confirmation of the lease in his favour, deposit a sum which together with the security referred to in clause (*a*) would make up an amount equal to three instalments of the lease amount. This sum shall ordinarily be adjusted, towards the last three instalment of the lease amount due but it may be adjusted towards instalments of the lease amount overdue from the lessee and towards the loss, if any, sustained by re-sale or departmental management; and

(ii) the balance of the lease amount shall be paid fully within such date as the Panchayat Union Council may determine:—

Provided that the date so fixed shall not be later than three months before the expiry of the period of lease;

(*d*) The lease deed shall ordinarily be executed and registered within fifteen days of the date of confirmation of the lease by the Panchayat Union Council;

(e) If any instalment due under the lease is not paid within one month of the date on which it becomes payable, the commissioner shall forthwith report the matter to the Panchayat Union Council which shall thereupon terminate the lease and order its management departmentally at the risk of the lessee till it is re-sold, if a re-sale is ordered.

(4) The preliminary notice shall, after approval by the Panchayat Union Council be published in the District Gazette. A copy of the notice shall also be affixed in the notice board of the Panchayat Union Council office and in some conspicuous places within the limits of the village/town :

Provided that the Panchayat Union Council may, having regard to the anticipated income from, and the nature of the lease determine whether the publication of the preliminary notice shall be effected in the manner laid down in this sub-rule or in any other manner, and in the latter case, shall specify the mode or modes in which the publication shall take place.

(5) The commissioner or a person duly authorised by him shall conduct the auction and shall not permit any person who fails to deposit as security such sum as may be specified in the preliminary notice or who is in arrears to the panchayat union council in respect of any previous lease to bid at the auction.

(6) The commissioner shall, after the auction is completed, place before the Panchayat Union Council a list of the bids at the auction. The panchayat union council shall determine which of the bids at the auction should be accepted. Where the bid accepted is not the highest bid, the reasons for rejecting the bid or bids higher than the one accepted shall be recorded in writing.

(7) In exceptional cases where sales in public auction have proved unsuccessful on at least two occasions, owing to the want of bidders or to strong combination among them or to any other reason the commissioner may, with the previous sanction of the Collector invite sealed tenders for the lease and place such tenders before the Panchayat Union Council. The Panchayat Union Council shall determine which of the tenders shall be accepted. Where the tender accepted is not the highest tender, the reasons for rejecting the tender or tenders higher than the one accepted shall be recorded in writing.

(8) The commissioner on behalf of the panchayat union council shall then enter into a written contract with the person whose bid has been accepted in accordance with the terms and conditions of the preliminary notice.

(9) The collection of the amounts due shall be watched through the miscellaneous demand register.

(10) In the case of every lease, a lease deed shall be executed and it shall specify—

(*a*) the duration of the lease ;

(*b*) the amount of each instalment of the rent and the date on or before which it shall be payable ;

(*c*) the compensation payable in the case of payment of any instalment after the due date ;

(*d*) the liability of the lessee to make good any loss caused to the Panchayat Union Council on re-sale or through departmental management and re-sale owing to default on the part of the lessee to fulfil the terms of his contract ; and

(*e*) the rate of fees to be levied by the lessee in regard to markets, landing places, halting places, cart-stands, slaughter-houses, fisheries and ferries.

(11) (*a*) Every lease deed shall contain an express condition that the lessee shall be liable to pay such ground-rent as the Collector may fix from time to time.

(*b*) No person shall be allowed to exercise his rights under the lease until he has executed the lease deed.

7. *Collection of fees.*—(1) Where any market, cart-stand, landing or halting place, slaughter-house, fishery or ferry is managed departmentally, all fees levied in respect of the use thereof shall be collected by means of tickets printed and supplied by the commissioner.

(2) The tickets shall be printed in foil and counterfoil in different colours for different rates of fees, the rates being printed in each case. Each kind of ticket shall be bound in books of 100 each and shall bear consecutive machine numbers. Before issue to the collecting officers, they shall be stamped, with the common seal of the panchayat union council in the presence of the commissioner or any person authorized by him in this behalf.

(3) A register in two parts shall be maintained in the office of the Panchayat Union Council in respect of these tickets.

The first part shall be a stock register, the entries for receipts being attested by the commissioner or an officer authorized by him and the entries for issue being attested by the collecting officer concerned.

The second part shall be a personal ledger account for each officer entrusted with the collection of revenue by means of these tickets. It shall be debited with the number and value of each kind of ticket issued to each collecting officer and shall be credited with the amount of the collections paid by him into the office of the panchayat union council. Remittances shall be made by the collecting officer every day and shall be accompanied by the details of the number and value of each kind of ticket issued by him.

(4) Where any ticket book has been completely used, the counterfoil shall be sent to the office of the Panchayat Union Council for check with actual credits.

(5) The collecting officer shall also keep an account of the tickets entrusted to him and the collection made by him. The daily collections by each kind of ticket shall be entered in such account and the balances struck at the end of every day. The account and the stock of tickets shall be verified at regular intervals by the commissioner or any officer authorised by him, who shall certify to such verification.

8. *Income from buildings, lands and other immovable property.*—(1) If any building belonging to a panchayat union council is rented out or if any land or other immovable property belonging to such panchayat union council is leased out, the prompt recovery of the rent of such building or the amount due under such lease shall be watched through the miscellaneous demand register.

(2) A register in such form as may be laid down by the Government from time to time shall be maintained in every traveller's bungalow, rest-house or chatram under the control of the panchayat union council and the person occupying such traveller's bungalow, rest-house or chatram, shall be required to enter the particulars specified in the register. Fees shall be charged for such occupation at the rates determined by the panchayat union council.

9. *Recoveries for services rendered.*—Save as otherwise provided in the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), no work for any private individual or body shall be undertaken by a panchayat union council unless the estimated cost thereof has been paid in advance.

10. *Miscellaneous Bill Register.*—All transactions relating to miscellaneous dues for which miscellaneous bills are issued shall be recorded in the miscellaneous bill register.

11. *Refunds of revenue.*—No item of revenue received by a panchayat union council shall be refunded without the sanction of the panchayat union council. The sanction accorded by the panchayat union council shall lapse after one year from the date of grant thereof and thereafter a fresh sanction shall be necessary.

Bills for refunds of revenue shall be drawn in such form as may be laid down by the Government from time to time. As soon as a refund is made, a note of the grant thereof shall be made against the original credit entry in the relevant accounts.

12. *Sale of usufruct of trees, wind fallen trees, etc.*—(1) All sales of—

(*a*) the produce or usufruct of trees;

(*b*) wind fallen and withered trees;

(c) sweepings ;

(d) tools and plant ;

(e) old stores and materials ; and

(f) leases of buildings and lands belonging to the panchayat union council shall be effected by public auction which shall be conducted by the commissioner or by a person duly authorized by him who shall give full publicity thereto in such manner as he considers suitable. The bids at the auction shall be placed by the commissioner before the Panchayat Union Council which shall determine which of the bids should be accepted. Where the bid accepted is not the highest bid the reasons for rejecting a bid or bids higher than the one accepted shall be recorded in writing :

Provided that in the case of lands and buildings referred to in clause (f) when it is advantageous to renew the lease in favour of the person to whom it was originally granted, the panchayat union council may, with the previous sanction of the Collector, dispense with public auction.

(2) The articles sold shall not be allowed to be taken possession of by the successfull bidder until he has paid the full amount payable by him.

(3) All sales shall be shown in the register of miscellaneous sales and all realizations of sale amounts shall be entered therein.

13. *Security for collection of fees.*—Security adequate in the opinion of the commissioner shall in all cases be taken for the due fulfilment of the terms of a lease of the produce or usufruct of trees or of the right to collect fees in respect of markets, cart-stands, landing places or halting places, slaughter-houses, fisheries or of any other similar right. The security so taken shall not be repaid to the lessee unless and until he has satisfactorily complied with all the terms of the lease. But the amount of security may be adjusted towards the last instalment due under the lease.

14. *Receipt of moneys.*—All moneys received by the commissioner or under his authority by an officer or servant of the panchayat union council including a Government servant whose services have been placed at the disposal of the panchayat union council in his capacity as such, shall be brought into account as soon as they are received. All moneys so received shall be paid into the panchayat union council office daily.

15. *Utilization of moneys.*—No moneys received on behalf of the panchayat union council shall be utilized for its expenditure without first being brought into account and paid or remitted into the treasury, bank or co-operative society where the funds of the panchayat union council are lodged.

16. *Payment into a treasury, bank or co-operative society.*—Every payment into a treasury, bank or co-operative society shall be accompanied by a chalan, which shall show the amount of the payment made, the nature thereof and the person or office on whose account it is made.

17. *Application of capital receipts to ordinary expenditure.*—No Panchayat Union Council shall apply its capital receipts, such as sale-proceeds of land, buildings or machinery, to ordinary expenditure without the previous sanction of the Collector.

18. *Supply of collection book.*—Every panchayat union council servant or the village headman entrusted with the collection of revenue due to panchayat union council on bills previously issued in the panchayat union office shall be supplied with a collection book.

19. *Collection of taxes and other revenues.*—Collection of taxes and other panchayat union council revenue made by bill-collectors or other out-door subordinates or village headmen shall be remitted into the office of the panchayat union council through a collection register maintained in the office of the panchayat union council.

20. *Issue of receipts.*—Receipts in the form laid down by the Government shall be given for all moneys received in the panchayat union council office from the public except in the case of receipts acknowledged in the office collection register. Such receipts shall be signed by the commissioner or by any other person authorized by him.

21. *Cash book and subsidiary register.*—The Commissioner shall maintain or cause to be maintained in such form as may be laid down by the Government from time to time, the following accounts and registers in the panchayat union office :—

(1) Cash book.

(2) Collection register of tax on vehicles.

(3) Register of licences and permissions.

(4) Miscellaneous demand register.

(5) Register of revenue yielding properties.

(6) Collection book.

(7) Register of bills passed for payment.

(8) Register of miscellaneous sales.

(9) Miscellaneous bill register.

(10) Register of endowments and trusts.

(11) Chitta.

(12) Acquittance register.

(13) Miscellaneous receipts.

(14) Audit register.

Part II—Expenditure.

22. *Payment from Panchayat Union Council fund.*—All payments out of the Panchayat Union Council fund in respect of bills presented to the Panchayat Union Council shall be made only after the bills are passed by the Commissioner or by some person duly authorised in that behalf by the Commissioner.

23. *Payment by cheque.*—Payments shall be made only by cheques drawn in favour of the parties on the treasury, bank or co-operative society where the funds of the panchayat union council are lodged. Self-cheques shall be drawn by the Commissioner only for payments to be made to himself and to the establishments. Where the funds of a panchayat union council are lodged in the Post Office Savings Bank, the commissioner shall withdraw the amount required for payment and disburse it to the parties concerned.

24. *Sanction of permanent advance.*—A Panchayat Union Council may sanction a permanent advance to the Commissioner for incurring petty contingent expenditure. The transactions shall be recorded in a register of contingent charges and the permanent advance recouped whenever it is exhausted.

25. *Drawal of cheques.*—Where the Commissioner or other officer of a Panchayat Union Council who is authorised to draw cheques against the funds of the Panchayat Union Council lodged in a Government treasury or bank or co-operative society makes over charge of his office either temporarily or permanently, he shall send a specimen of the signature of the relieving officer together with a certificate in the form given below to the treasury officer or the local official of the bank, or the Postmaster or Secretary of the co-operative society as the case may be.

Form of certificate.

* * * * *

A.B.

Signature and designation of the relieving officer.

I certify that the above is the signature of the officer to whom I have made over charge of my office with effect from the forenoon/afternoon of (date) day of (month) 19

C.D.

Signature of the officer making over charge with date.

26. *Maintenance of cheque books.*—Cheque books shall be kept in the personal custody of the drawing officer and when a transfer of charge takes place, a note shall be recorded in the cash book over the signature of both the relieved and the relieving officers showing the number of unused cheques and cheque books made over and received by them respectively.

27. *Procedure for claims against the panchayat union council fund.*—(1) Every person having any claim against the panchayat union council fund shall present a bill at the panchayat union office. Wherever possible such bill shall be in the form, if any, provided for the purpose and the claimant shall duly date and sign the same and stamp it where necessary.

(2) Wherever possible printed forms shall be used in preparing bills.

(3) Where a claimant presents a bill in a form different from the form provided for the purpose, a separate bill in the proper form shall be prepared by the officer incurring the expenditure and the claimant's bill shall be attached thereto as a sub-voucher.

(4) Every bill shall be presented to the chief ministerial officer of the panchayat union council who shall enter it in the register of bills and then check and examine the bill as regards its admissibility with reference to sanction or other documents, the propriety of the claim and the arithmetical accuracy. If on such check and examination the bill is found to be correct and in order it shall be placed before the Commissioner for signing the pay order in the bill.

28. *Acknowledgments for receipt of money.*—(1) Separate acknowledgments (stamped where necessary) shall be taken in the acquittance register from each officer or servant of the panchayat union council to whom any salary or allowance is paid except where the drawer of the bill is the sole payee and has already furnished a receipt (stamped where necessary) on the bill itself.

(2) Where any officer or servant of a panchayat union council makes any payment from any sum drawn by him, he shall, unless a receipt (stamped where necessary) has been furnished on the bill itself, obtain and attach to the bill a separate receipt (stamped where necessary).

29. *Sanction of expenditure.*—Where any item of expenditure requires the sanction of any authority higher than the officer or servant drawing the bill, such sanction shall be obtained and the terms thereof shall be quoted on the bill.

30. *Certificate for sanctioning of expenditure.*—(1) No item of expenditure shall be sanctioned by a panchayat union council

unless a certificate in the following form has been furnished in respect thereof:—

The amount may be met from the budget allotment of Rs. under the head :—

	RS.	P.
The amount spent under this head up to date is.		
The amount sanctioned up to date but not spent is		
The amount to be sanctioned now is		
Total ..		
The balance remaining will be		

If there is no budget provision under the head concerned and the panchayat union council decides to find the amount by re-appropriation from another head, the words 'by reappropriation' shall be added after the word 'met'.

The certificate shall be entered in the agenda, circulated before the meeting and, if accepted by the panchayat union council it need not be written again as part of the resolution in the minutes book. If, however, the panchayat union council makes any alteration either in the amount of expenditure or in the head from which the expenditure is to be met, the certificate as amended shall form part of the resolution of the panchayat union council and be entered as such in the minutes book.

(2) A sanction for any fresh charge which has not been acted on for a year shall be held to have lapsed unless it is specifically renewed :

Provided that this sub-rule shall not apply to—

(*a*) a case where an allowance sanctioned for an appointment of a class of officers has not been drawn by a particular incumbent of the appointment or a particular set of officers ;

(*b*) additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by proper authority ; and

(*c*) expenditure on works which shall be governed by the provisions laid down in sub-rule (3).

(3) (*a*) The sanction to an ordinary annual maintenance estimate shall lapse on the last day of the financial year to which it relates. If, however, inconvenience would arise in any exceptional case from stoppage of the work on that date, the repairs may be carried on to completion, the expenditure incurred after that date being treated as expenditure against a fresh repair estimate for the next year.

(*b*) Estimates for special repairs shall remain current till the completion of the repairs in the same manner as estimates for original works.

(*c*) The approval or sanction to an estimate for any public work other than annual maintenance shall, unless such work has been commenced, cease to operate after a period of three years from the date from which it was accorded.

31. *Limitation of claims.*—No claim against a panchayat union council (other than one relating to any officer or servant of the panchayat union council which will be governed by rules separately framed in that behalf) shall be paid (1) where the bill in respect thereof is presented more than six months but not more than one year from the date on which the claim became due without the order of the Commissioner and (2) where such bill is presented more than one year from the date on which the claim became due without the order of the panchayat union council.

32. *Overpayment.*—The responsibility for the overpayment shall rest primarily with the drawer of a bill who shall be required to make good the overpayment and failing recovery from him the overpayment shall be recovered from the countersigning or passing officer only in the event of the culpable negligence by either of them.

33. *Defalcation or loss of moneys or stamps.*—(1) Any defalcation or loss of moneys or stamps belonging to a panchayat union council shall be reported immediately after discovery to the auditor appointed under section 141 of the Madras Act XXXV of 1958. A further and complete report shall also be submitted to such auditor as soon as may be after the matter has been fully enquired into setting forth the nature and extent of the defalcation or loss, the errors or neglect of rules by which such defalcation or loss was rendered possible, and the prospects of effecting a recovery.

(2) Loss by theft or otherwise of other property belonging to a panchayat union council shall also be reported to the auditor if the value of the property exceeds ten rupees.

(3) The submission of the reports prescribed by sub-rules (1) and (2) shall not be deemed to debar the panchayat union council or the Commissioner from taking such further action as may be considered necessary.

NOTE.—(*i*) Any loss caused to any immovable property belonging to panchayat union councils due to calamity such as fire or flood other than fair wear and tear shall also be reported to the auditor in the form appended to these rules.

(*ii*) In cases of loss by way of damage to any portion of any immovable property belonging to panchayat union councils, it shall not be necessary to write-off the value of the damaged portion if the damaged portion is replaced or reconstructed within a period of two years from the date of such damage.

(*iii*) For the purpose of write-off, the value of temporary structures damaged or destroyed which have served the period intended for and which are therefore not proposed to be replaced or reconstructed, the value of such structures shall be assessed as on the date of damage or destruction.

34. *Establishment bills.*—Pay bills shall be prepared in such form as may be laid down by the Government from time to time. The monthly pay bill of the establishments shall be supported either by an absentee statement in such form as may be laid down by the Government from time to time or by a certificate in the bill that no leave has been granted to any member of the establishment.

35. *Increment certificate form.*—To the first pay bill in which a periodical increment is drawn, an increment certificate in such form as may be laid down by the Government from time to time shall be attached.

36. *Drawal of pay of officers.*—The pay of an officer or servant lent by the Government to a panchayat union council or transferred to it from any other local body shall be drawn only after the receipt of a last pay certificate (which shall be in such form as may be laid down by the Government from time to time) granted by the head of his former office. Such certificate shall be attached to the first pay bill drawn after such loan or transfer.

37. *Payment due to a deceased officer or servant.*—(1) Pay, leave salary and allowances may be drawn for the day of death of an officer or servant of the panchayat union council. The hour at which death takes place does not affect the claim.

(2) Payment due to a deceased officer or servant of a panchayat union council shall not be made except on the production of an authority of the nature specified in clauses (i), (ii), (iii), (iv) or (v) of sub-section (1) of section 214 of the Indian Succession Act, 1925 (Central Act XXXIX of 1925):

Provided that payments may be made without the production of such authority—

(i) to the extent of Rs. 25 under the orders of the panchayat union council if it is satisfied after such enquiry as it may consider sufficient, about the right and title of the claimant; and

(ii) above Rs. 25 under the orders of the Collector on the execution of an indemnity bond with such security or securities as he may require, if he is satisfied, after such enquiry as he may consider sufficient, about the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of such authority.

38. *Drawal of arrears of pay.*—Arrear pay shall be drawn not in the monthly bill but in a separate bill which shall quote the bill from which the charge was omitted or withheld or on which it was refunded by deduction.

39. *Authority to sign and pass pay bills.*—Pay bills shall be signed and passed by the Commissioner.

40. *Date of payment of salaries and allowances.*—Payment of salaries and fixed allowance shall not be made before the first working day of the month following that to which the payment relates :

Provided that in the event of an officer or servant finally quitting the service of the panchayat union council or being transferred to the service of another local body or the Government, payment may be made on the date of such event :

Provided further that when the first six days of a month are public holidays on which payments are not made at the treasury or bank, the amounts may be drawn and paid on the last open day before the holidays.

41. *Responsibility of the drawer of a bill.*—The drawer of a bill for salary and allowances shall be personally responsible for the amount so drawn until it has been disbursed to the proper person or persons concerned and their acquittances have been obtained. If the payee does not present himself within thirty days from the date of drawal of moneys, the amount drawn for him shall be refunded by short drawal in the next bill. The amount of salary and allowances drawn shall not in any circumstances be placed under deposit.

42. *Audit register.*—In order to facilitate the check of monthly bills for recurring charges, such as establishment, house-rent and conveyance allowance, an audit register shall be maintained in the office of every panchayat union council.

43. *Drawal of travelling allowance.*—Travelling allowances other than fixed travelling allowances shall be drawn in a separate bill in such form as may be laid down by the Government from time to time.

44. *Drawal of conveyance allowance.*—Conveyance allowance shall be drawn in the pay bill of the officer or servant concerned and not on travelling allowance bills. To every bill for conveyance allowance a certificate shall be attached that the conveyance was actually maintained in good order and used by him during the month.

45. *Placing of all bills before panchayat union council.*—All bills for expenditure incurred in a month whether with or without the sanction of the panchayat union council shall be placed before it as early as possible for being passed after such scrutiny as it may consider necessary.

APPENDIX.

[*See* note (i) to sub-rule (2) of rule 33.]

Report of damage to immovable property belonging to panchayat union councils.

1. Department.
2. Locality.
3. Description of the property damaged or destroyed.
4. Cause of the damage or destruction.
5. Value of the damaged or destroyed portion of the property at the time of damage or destruction.
6. (*a*) Is it proposed to replace or reconstruct the damaged or destroyed portion ?

   (*b*) If so, what is the estimated cost of the replacement or reconstruction ?
7. If it is not proposed to replace or reconstruct the damaged or destroyed portion of the property, what is the amount to be written off in the capital value of the property in the accounts ?
8. What action is being taken to effect such write-off, if any ?

(G.O. No. 261, R.D. & L.A., dated 1st February 1962.)

(G.O. Ms. No. 638, R.D. & L.A., dated 16th March 1965).

In supersession of the orders in G.O. Ms. No. 969, L.A., dated 17th May 1948, the Government permit municipal councils, panchayat union councils and panchayats to incur expenditure towards presentation of welcome address to the Ministers of the Madras State to the extent of printing and presenting address, printing, necessary invitation and distributing them, incurring postage and such other ordinary charges connected therewith up to the maximum limit specified below :—

	RS.
Municipal Councils	50
Panchayat Union Councils	50
Panchayats	20

2. No expenditure should, however, be incurred on entertainments or on the purchase of caskets for the presentation of the addresses. The function should be as simple as possible and all unnecessary expenditure and show should be avoided.

(G.O. Ms. No. 1384, L.A., dated 17th May 1961.)

In modification of the orders in G.O. Ms. No. 1384, L.A., dated 17th May 1961, the Government direct that sanction to incur expenditure on the presentation of welcome addresses to the Ministers of the Madras State by local bodies accorded therein shall apply to the addresses presented to the Ministers of the Indian Union also.

(Memo. No. 138884-F1/61-2, dated 29th December 1961.)

The following orders are issued regarding the purchase and installations of the portraits of national leaders by local bodies in their premises, in supersession of all previous orders on the subject.

District Boards, Panchayats and Municipal Councils including the Corporation of Madras are permitted to incur from their funds expenditure on the purchase and installation in their premises of the portraits of Mahatma Gandhi and the President of the Indian Republic and of no others. Such expenditure may be incurred up to a limit of Rs. 50 (rupees fifty only) per portrait without higher sanction. The local bodies should purchase only printed copies of the portraits if they are intended for their schools and institutions other than their main office buildings.

2. The services of eminent Chairman, Presidents and members of local bodies may be commemorated by the installation of their portraits in the premises of the respective local bodies, if the cost is met from private funds.

3. Government will permit the installation of portraits of other Indian National Leaders in the premises of local bodies, if the entire expenditure is met from private funds. Local bodies should propose the installation of such portraits only after obtaining the consent of the leader concerned.

4. The Inspector of Municipal Councils and Local Boards is requested to bring the order to the notice of all panchayats.

(G.O. No. 17, L.A., dated 3rd January 1953.)

The following orders are issued regarding the purchase and erection of busts or statues by local bodies:—

District Boards, Panchayat Unions, Municipal Councils and Panchayats including the Corporation of Madras should not enter into any commitment in respect of the purchase and erection of busts or statues in their premises or public street, place or road vested in them without obtaining the prior specific sanction of Government. They are also informed that such sanction will be ordinarily withheld unless there are altogether exceptional circumstances in any particular case.

2. The Collectors of districts are requested to make the contents of this order known to all panchayats in their respective districts.

(G.O. Ms. No. 1915, L.A., dated 2nd December 1960.)

In supersession of the order in G.O. Ms. No. 71, Local and Municipal, dated 6th January 1928, the Government direct that the expenditure to be incurred by the District Boards, Panchayat Union Councils and Municipal Councils towards reception and presentation of Welcome Address to the Governor of Madras should not exceed Rs. 200 (rupees two hundred).

2. No expenditure should be incurred on entertainments or on the purchase of caskets for the presentation of address. The function should be made as simple as possible and all unnecessary expenditure and show should be avoided.

(G.O. Ms. No. 540, L.A., dated 25th February 1961.)

61. LIMIT OF LAW CHARGES TO BE INCURRED BY PANCHAYAT UNION COUNCILS WITHOUT OUTSIDE SANCTION.

1. *Payment of fees to counsel without outside sanction.*—Panchayat Union Councils may pay fees to counsel without outside sanction in accordance with the following scale :—

(i) In civil cases—the regulation fee or a fee exceeding the regulation fee but not exceeding Rs. 100.

(ii) In criminal cases—a fee to be fixed with reference to the amount and difficulty of the work involved, but subject to a maximum of Rs. 25 for each day during which the counsel is engaged in Court in connection with the case for not less than three hours or for less than three hours but at a station different from that where he usually practises, and Rs. 15 for each day in all other cases :

Provided where the counsel is engaged in Court on more than one case on the same day, the total fee payable to him for that day for all the cases shall not exceed Rs. 35.

2. *Limit of payment without outside sanction.*—A panchayat union council may without outside sanction, pay fees up to Rs. 100.

(i) in each case for work done in examining records and for services rendered out of Court, provided that no suit or case is instituted or defence entered in continuation of such examination or of such services and where such suit or case is instituted or defence entered, the total fees payable to the counsel for the work done in examining the records, for services rendered out of Court and for work in Court shall not exceed Rs. 100 or the fee payable under rule 1 whichever is higher ; and

(ii) in each case in which the subject-matter of the claim does not admit of valuation.

3. *Payment of fees in special cases.*—Nothing in rules 1 and 2 shall be deemed to restrict the amount payable in special cases, but when the limits fixed in the said rules are proposed to be exceeded, the sanction of the Collector shall be obtained.

4. *Appeal or revision.*—In cases where a panchayat union council desires to prefer an appeal or revision against any judgment, order or decree of a court, the previous sanction of the Collector shall be obtained.

(G.O. Ms. No. 1137, R.D. & L.A., dated 21st May 1963.)

62. APPOINTMENT OF COUNSEL AND PAYMENT OF FEES IN CERTAIN CASES.

When the Government and a panchayat union council are both parties in a civil case in which the correctness of the survey of lands vested in the panchayat union council is in question and the interests of both are identical, the panchayat union council shall engage on its behalf only the counsel appointed by the Collector on behalf of the Government. In such cases, the fee payable to the counsel shall be borne by the Government and the panchayat union council in the proportion of two-thirds and one-third respectively.

2. In civil cases other than those mentioned in rule 1, where the Government and a panchayat union council are both parties and their pleadings are similar, the panchayat union council shall engage on its behalf only the counsel appointed on behalf of the Government. In such cases, the fee payable to the counsel and other incidental charges and any expenses incurred after the proceedings on behalf of the Government and the panchayat union council became joint and in furtherance of such joint proceedings, shall be borne by the Government and the panchayat union council in equal shares.

3. These rules shall not apply to appeals filed by panchayat union councils against the decisions of civil courts.

(G.O. No. 1677, L.A., dated 8th October 1960.)

CHAPTER VI.—PUBLIC WORKS AND MISCELLANEOUS.

63. MADRAS PANCHAYATS AND PANCHAYAT UNIONS (PREPARATION OF PLANS AND ESTIMATES, ETC.)

RULES.

1. *Short title.*—These rules may be called the Madras Panchayats and Panchayat Unions (Preparation of Plans and Estimates, etc.) Rules, 1963.

2. In respect of works of Panchayats and Panchayat Unions for which grant is given by the Government the procedure shall be as specified below:—

(1) (i) *Preparation of estimates.*—Estimates in respect of Panchayats or Panchayat Union work (whether original or maintenance work) costing up to Rs. 3,000 shall be prepared by the Union Overseers of the respective Panchayat Unions and got technically sanctioned by the Union Engineer of the respective Panchayat Union.

(ii) All estimates costing more than Rs. 3,000 shall be prepared by the Union Engineer with the assistance of the Union Overseer and sent to the Assistant Engineer (Highways and Rural Works) concerned, who shall ensure that administrative and technical sanctions are accorded to the estimates in accordance with rule (2) below.

(2) *According of administrative sanction and technical sanction to estimates.*—In respect of estimates (including revised estimates) for works, the authorities competent to accord administrative sanction and technical sanction shall be as specified below:—

Nature of estimates.	*Authority to accord.*	
	Administrative sanction.	*Technical sanction.*
(1)	(2)	(3)
I. Original works or maintenance works relating to construction.		
1 Estimates costing not more than Rs. 3,000.	(i) Panchayat (Town or Village) *or* (ii) Panchayat Union Council, *as the case may be,* in respect of works vested in it.	Union Engineer.
2 Estimates costing more than Rs. 3,000 but not more than Rs. 10,000.	(i) Panchayat (Town or Village) *or* (ii) Panchayat Union Council, as the case may be, in *respect of works* vested in it.	*Assistant* Engineer (Highways and Rural Works).
3 Estimates costing more than Rs. 10,000 but not more than Rs. 25,000.	(i) Panchayat (Town or Village) *or* (ii) Panchayat Union Council, as the case may be, in respect of works vested *in it.*	Divisional Engineer *(Highways* and Rural Works).
4 Estimates costing more than Rs. 25,000 and not more than Rs. 1,00,000.	(i) Panchayat (Town or Village) *or* (ii) Panchayat Union Council, as the case may be, in respect of works vested in it.	Superintending Engineer (Rural *Works).*
5 Estimates costing more than Rs. 1,00,000.	(i) Panchayat (Town or Village) *or* (ii) Panchayat Union Council, as the case may be, in respect of works vested in it.	Chief Engineer (Highways and Rural Works).

Nature of estimates.	Authority to accord.	
	Administrative sanction.	*Technical sanction.*
(1)	(2)	(3)
II. Maintenance works other than construction works (including repairs).		
1 **Estimates** costing not more than Rs. 3,000.	(*i*) Panchayat (Town or Village) *or* (*ii*) Panchayat Union Council, as the case may be, in respect of works vested in it.	Union Engineer.
2 **Estimates** costing more than Rs. 3,000 but not more than Rs. 10,000.	(*i*) Panchayat (Town or Village) *or* (*ii*) Panchayat Union Council, as the case may be, in respect of works vested in it.	Assistant Engineer (Highways and Rural Works).
3 **Estimates** costing more than Rs. 10,000.	(*i*) Panchayat (Town or Village) *or* (*ii*) Panchayat Union Council, as the case may be, in respect of works vested in it.	Divisional Engineer (Highways and Rural Works).

(3) *Measurement and checkmeasurement of works Panchayats and Panchayat Unions.*—The authorities competent to measure and checkmeasure all works done or materials supplied whether by contract or by departmental agency shall be as specified below :—

Name of work.	*Measuring Officer.*	*Checkmeasuring Officer.*
(1)	(2)	(3)
1 All public works (original or maintenance) vested in the village panchayats, Town panchayats *or* panchayat union councils costing not more than Rs. 3,000.	Panchayat Union Overseer.	Panchayat Union Engineer.
2 All public works (original or maintenance) vested in the village panchayats, town panchayats *or* panchayat union councils, costing more than Rs. 3,000.	Panchayat Union Engineer.	Assistant Engineer (Highways and Rural Works).

NOTE.—(*a*) The Assistant Engineer (Highways and Rural Works) shall also super-check not less than 25 per cent of works costing below Rs. 3,000 checkmeasured by Panchayat Union Engineers.

(*b*) The Assistant Engineers (Highways and Rural Works) shall checkmeasure the measurement of works in respect of the first and the final bills for works costing more than Rs. 3,000 and countersign all other intermediate bills after table check, that is, after the scrutiny of the calculation and the correctness of the rates adopted. They shall, at the time of the table check of the intermediate bills, invariably examine whether any of the measurements in respect of any work should personally be checkmeasured by them in view either (i) of the nature and importance of the portion of the work to which the bill relates or (ii) of the large amount involved. If they consider that such personal checkmeasurements are necessary, they shall carry out such checkmeasurements.

(*c*) The Divisional Engineer (Highways and Rural Works) shall also test check any one of the important works checkmeasured by the Assistant Engineer (Highways and Rural Works) in each Panchayat Union every year.

(4) *Authorities competent to pass excesses over original estimates.*—(i) The Chief Engineer (Highways and Rural Works) shall deal finally with all excesses of not more than 25 per cent of the amounts of original estimates of works sanctioned by him or by the Government and to pass excess expenditure upto a limit of Rs. 2,000 on any work, irrespective of the total of the sanctioned estimates.

(ii) The Superintending Engineer (Rural Works) shall deal finally with all excesses of not more than 25 per cent of the amounts of the original estimates of works sanctioned by him or by a lower authority, provided that the total amount of the excess is within the limit of his powers to sanction estimates technically but he shall pass excess expenditure only upto a limit of Rs. 1,000 on any work irrespective of the total of the sanctioned estimates.

(iii) The Divisional Engineer (Highways and Rural Works) shall pass finally all excess over the amounts sanctioned by him or by a lower authority upto a limit of Rs. 500 irrespective of the total amount of sanctioned estimates and in other cases, provided that the total amount of excess is within 5 per cent of the sanctioned estimates and within the limit of his powers to sanction estimates technically.

(iv) The Assistant Engineer (Highways and Rural Works) shall pass finally all excesses over the amounts sanctioned by him or by Panchayat Union Engineer upto a limit of Rs. 250 irrespective of the total amount of sanctioned estimates and in other cases, provided that the total amount of excess is within 5 per cent of the sanctioned estimates and within the limit of his power to sanction estimates technically.

(v) In all other cases of excesses over sanctioned estimates, the Government shall sanction the payment of such excesses.

(3) In respect of works of Panchayats taken up by the Panchayats for execution from out of their own funds the procedure shall be as specified below:—

(1) *Preparation of estimates.*—(i) Estimates in respect of works of Panchayats (whether original or maintenance work) costing upto Rs. 3,000 shall be prepared by the Union Overseers of the respective Panchayat Unions.

(ii) All estimates costing more than Rs. 3,000 shall be prepared by the Union Engineer with the assistance of the Union Overseer.

(2) *According of administrative sanction and technical sanction.*—In respect of estimates (including revised estimates) for works the authorities competent to accord administrative sanction and technical sanction shall be as specified below:—

		Authority to accord.	
	Nature of estimates.	*Administrative sanction.*	*Technical sanction.*
	(1)	(2)	(3)
1	Estimates costing not more than Rs. 1,000 in respect of original works (other than metalling roads).	Panchayat.	Panchayat.
2	Estimates costing not more than Rs. 1,500 in respect of repair or maintenance works including metalling roads	Panchayat.	Panchayat.
3	Estimates costing more than Rs. 1,000 but not more than Rs. 3,000 in respect of original works.	Panchayat.	Panchayat Union Engineer.
4	Estimates costing more than Rs. 1,500 but not more than Rs. 3,000 in respect of maintenance works.	Panchayat.	Panchayat Union Engineer.

	Nature of estimates.	Authority to accord. Administrative sanction.	Technical sanction.
	(1)	(2)	(3)
5	Estimates costing more than Rs. 3,000 but not more than Rs. 10,000 in respect of both original and maintenance works.	Panchayat.	Assistant Engineer (Highways and Rural Works).
6	Estimates costing more than Rs. 10,000 but not more than Rs. 25,000 in respect of both original and maintenance works.	Panchayat.	Divisional Engineer (Highways and Rural Works).
7	Estimates costing more than Rs. 25,000 but not more than Rs. 1,00,000 in respect of both original and maintenance works.	Panchayat.	Superintending Engineer.
8	All estimates costing more than Rs. 1,00,000	Panchayat.	Chief Engineer (Highways and Rural Works)

(3) *Measurement and check-measurement of works.*—The authorities competent to measure and check-measure all works done or materials supplied whether by contract or by departmental agency shall be as specified below:—

	Nature of work.	Measuring Officer.	Check measuring Officer.
	(1)	(2)	(3)
1	All original works (other than metalling roads) costing not more than Rs. 1,000.	Executive Officer of Town Panchayat *or* the President of the Village Panchayat, as the case may be.	Panchayat Union Overseer.
2	All maintenance works (including metalling roads) costing not more than Rs. 1,500.	Executive Officer of Town Panchayat *or* the President of the Village Panchayat, as the case may be.	Panchayat Union Overseer.
3	All orginal works whose estimated value exceeds Rs. 1,000 but not more than Rs. 3,000.	Panchayat Union Overseer.	Panchayat Union Engineer.
4	All maintenance works whose estimated value exceeds Rs. 1,500 but not more than Rs. 3,000.	Panchayat Union Overseer.	Panchayat Union Engineer.
5	All original or maintenance works estimated to cost more than Rs. 3,000.	Panchayat Union Engineer.	Assistant Engineer (Highways and Rural Works).

NOTE.—The Panchayat Union Engineer shall supercheck atleast 25 per cent of the works which are check-measured by the Panchayat Union overseer.

(4) *Authorities competent to pass excesses over original estimates.*—(i) The Chief Engineer (Highways and Rural Works) shall deal finally with all excesses of not more than 25 per cent of the amounts of original estimates of works sanctioned by him or by the Government and to pass excess expenditure upto a limit of Rs. 2,000 on any work, irrespective of the total of the sanctioned estimates.

(ii) The Superintending Engineer (Rural Works) shall deal finally with all excess of not more than 25 per cent of the amounts of the original estimates of works sanctioned by him or by a lower authority, provided that the total amount of the excess is within the limit of his powers to sanction estimates technically but he shall pass excess expenditure only upto a limit of Rs. 1,000 on any work irrespective of the total of the sanctioned estimates.

(iii) The Divisional Engineer (Highways and Rural Works) shall pass finally all excesses over the amounts sanctioned by him or by a lower authority upto a limit of Rs. 500 irrespective of the total amount of sanctioned estimates and in other cases, provided that the total amount of excess is within 5 per cent of the sanctioned estimates and within the limit of his powers to sanction estimates technically.

(iv) The Assistant Engineer (Highways and Rural Works) shall pass finally all excesses over the amounts sanctioned by him or by Panchayat Union Engineer upto a limit of Rs. 250 irrespective of the total amount of sanctioned estimates and in other cases, provided that the total amount of excess is within 5 per cent of the sanctioned estimates and within the limit of his power to sanction estimates technically.

(v) In all other cases of excesses over sanctioned estimates, the Government shall sanction the payment of such excesses.

(G.O. Ms. No. 1515, R.D. & L.A., dated 19th July 1963.)

64. THE MADRAS PANCHAYAT UNION COUNCILS CONTRACTS (MODE AND CONDITIONS), RULES.

RULES.

1. *Short title.*—These rules may be called the Madras Panchayat Union Councils Contracts (Mode and Conditions) Rules, 1961.

2. Tenders shall be called for in respect of every work which is to be executed by or on behalf of panchayat union councils on contract, and the value or amount of which exceeds Rs. 1,500 :

Provided that a panchayat union council may dispense with tenders—

(*a*) in the case of any work entrusted to a panchayat within the panchayat union for execution if the value or amount of the work does not exceed Rs. 3,000;

(*b*) in the case of any work entrusted for execution on the 'A' system of contracts for maintenance [referred to in Instruction (402) of the Local Boards Manual];

(*c*) in the case of a supplemental maintenance work relating to a road which is found necessary after the annual maintenance contract for that road has been settled, if the contract amount of the supplemental maintenance work does not exceed 50 per cent of the amount of the original maintenance amount or Rs. 2,500 whichever is less;

(*d*) in the case of development works wherein contribution either in cash or kind is expected from the public or an individual member of the public, the work may be entrusted to the president of the panchayat in which the work lies if the panchayat passes a resolution to that effect;

(*e*) in the case of any development work sponsored by any private person and if the sponsor desires to execute it himself the work may be entrusted to such sponsor if he contributes not less than 25 per cent of the sanctioned estimate value of the work :

Provided that the sponsor shall not entrust the execution of the work to any other contractor.

3. In cases not falling under clauses (*a*) to (*e*) of the proviso to rule 2, tenders may be dispensed with on the ground of urgency or for any other special reason to be recorded in writing by the Commissioner—

(i) if the value or the amount of the work does not exceed Rs. 10,000 with the previous approval of the Divisional Engineer (Highways and Rural Works) on the recommendation of the Assistant Engineer (Highways and Rural Works);

(ii) if the value or the amount of the work exceeds Rs. 10,000 but does not exceed Rs. 25,000 with the previous approval of the Superintending Engineer (Highways and Rural Works)· and

(iii) if the value of the amount of the work exceeds Rs. 25,000 with the previous approval of Chief Engineer (Highways and Rural Works) on the recommendation of the Divisional Engineer (Highways and Rural Works) and Superintending Engineer (Highways and Rural Works).

4. Where tenders are not called for or are dispensed with, the Commissioner shall except in cases falling under clause (*a*) to (*e*) of the proviso to rule 2 get the work done through a contractor selected from the register of contractors at rates which shall not ordinarily exceed the sanctioned estimate rates. Where on the ground of urgency or for other special reasons, it is proposed to allow rates exceeding the sanctioned estimate rates, the previous written approval of the authority competent under rule 18 to approve the acceptance of tenders at such rates shall be obtained :

Provided that any such work may be entrusted to a person in the locality who is not a registered contractor, but who is interested in its execution, if in the opinion of the Commissioner its execution through such agency is desirable and if the value or the amount does not exceed Rs. 250 :

Provided further that the selection of contractors for works the value or the amount of which is Rs. 250 or less shall be made by the Panchayat Union Engineer concerned :

Provided also that in cases falling under clause (*c*) of the proviso to rule 2 the supplemental maintenance work shall be entrusted to the contractor for the original maintenance work at the same rates as for the original maintenance work.

5. A register of contractors shall be maintained in the panchayat union office in Form I and such register shall be treated as confidential. A copy of the register shall be submitted annually to the Divisional Engineer (Highways and Rural Works) concerned by the Commissioner.

6. (1) The register of contractors shall be kept up-to-date. The Panchayat Union Engineer shall scrutinise the register at least once in six months and sign it in token of his scrutiny. Any changes in the register, considered necessary by the Panchayat Union Engineer shall be referred by him in writing to the Commissioner for orders. The Commissioner shall pass orders on the changes if any, proposed by the Panchayat Union Engineer and shall record his reasons for the changes if any ordered by him. The changes if any ordered in writing by the Commissioner shall be entered in the register. A copy of the corrections made in the register shall be submitted to the Divisional Engineer (Highways and Rural Works) concerned and shall be filed with the register in his office.

(2) In the remarks column of the register the qualifications of the contractor, the quality and magnitude of works previously executed by him and all other relevant particulars shall be entered.

(3) Any person desirous of being registered as a contractor shall apply to the Panchayat Union Engineer enclosing a receipt from the Panchayat Union Office for the fee fixed by the Panchayat Union under sub-rule (7) and stating his qualifications and previous experience. The Panchayat Union Engineer shall make a full enquiry and submit the application to the Commissioner, with the record of the enquiry made by him and his recommendation in regard to the particulars mentioned in columns (4) and (5) of the register. The Commissioner shall pass orders on the application and have it entered in the register and inform the Panchayat Union Engineer and the Panchayat Union Engineer shall, if so directed in writing by the Commissioner, communicate the orders of the Commissioner, in regard to the particulars mentioned in columns (4) and (5) of the register to the contractor confidentially.

(4) An appeal shall lie to the Chief Engineer (Highways and Rural Works) through the Divisional Engineer (Highways and Rural Works) against the orders of the Commissioner. Such appeal shall be preferred through the Panchayat Union Engineer and the Commissioner, within seven days from the date of receipt by the contractor of the orders on his application. The orders of the Chief Engineer (Highways and Rural Works) on such appeal shall be final.

(5) The register and connected records shall be available for the perusal of the audit or supervising officer, who shall bring to the notice of the Chief Engineer (Highways and Rural Works) any material irregularities.

(6) The Chief Engineer (Highways and Rural Works) may direct the inclusion in the register or the removal therefrom of the name of any contractor or the addition to or modification of any of the entries in columns (4) and (5) of the register. The names of the contractors may be removed from the register by the Chief Engineer (Highways and Rural Works) for any proved misconduct or for any financial incapacity or for any other reasons. Provided that before ordering the removal of the name of any contractor from the register a notice in writing shall be given to him to show cause against such removal and his explanation be obtained in writing for consideration. On receipt of such direction from the Chief Engineer the necessary entries or corrections shall be made as if they had been ordered by the Commissioner in accordance with sub-rule (1) or sub-rule (3).

(7) The panchayat union council may fix a fee not exceeding Rs. 10 to be paid by an applicant for registration as a contractor. The fee so fixed shall be paid to the panchayat union council by any person whose name is directed to be included in the register of contractors by the Chief Engineer (Highways and Rural Works) under sub-rule (6).

(8) The names of the contractors may be removed from the register by the Commissioner for any proved misconduct or for any financial incapacity or for any other reasons. Provided that before ordering the removal of the name of any contractor from the register a notice in writing shall be given to him to show cause against such removal and his explanation be obtained in writing for consideration.

7. (1) Subject to the provisions of rule 2, tenders in sealed covers shall be invited by the Commissioner in the most open and public manner possible—

(a) by displaying the tender notice in Tamil—

(i) on the panchayat union notice board;

(ii) on the taluk office notice board; and

(iii) in such other places as the Commissioner may direct;

(b) by sending copies of the tender notice to the Commissioners of all other panchayat unions in the district for displaying on the notice board of the panchayat union concerned;

(c) by sending copies of the tender notice to the Divisional Engineers (Highways and Rural Works) of the district for displaying on the notice board of their offices concerned; and

(d) by publication of the tender notice in the District Gazette, if possible;

(2) Every notice published under sub-rule (1) shall state--

(i) when and where the contract documents may be inspected;

(ii) the precise form of tendering, that is, whether it should be at a specified percentage below or above the estimate rates, or whether definite rate should be quoted for each item of work included in the Schedule:

(iii) when and where tenders are to be submitted;

(iv) when and where they are to be opened;

(v) the amount of earnest money which should accompany the tender and the amount and nature of security required in case the tender is accepted; and

(vi) the authority competent to accept the tender, reserves the right to reject any or all of the tenders received without assigning any reasons.

8. (1) The precise form of tendering, namely, whether it should be at a specified percentage below or above the estimate rates, or whether definite rates should be quoted for each item of work included in the Schedule independently of the rates provided for in the sanctioned estimate, shall be decided by the Commissioner in consultation with the Divisional Engineer (Highways and Rural Works).

(2) Contractors who are required to tender on percentage basis, may be permitted to examine the estimates for a work, but the data statement showing the actual cost of materials and the distance of the leads on which the estimate is really based shall not be shown to them nor shall it form part of the contract documents.

9. Before tenders are invited for the execution of a work on contract the Commissioner shall prepare "contract documents" which shall include—

(1) a complete set of drawings showing the general dimensions of the proposed work and so far as necessary details of the various parts;

(2) a complete specification of the work to be done and of the materials to be used unless reference can be made to some standard specifications;

(3) a schedule of the quantities of the various descriptions of the work; and

(4) a set of "conditions of contract" to be complied with by the tenderer in case his tender is accepted.

NOTE.—In the case of lump-sum contracts no schedule of the quantities will be prepared by the Panchayat Union Engineer or Assistant Engineer (Highways and Rural Works) or Divisional Engineer as the case may be. Tenderers shall prepare their own schedule to arrive at a lump-sum.

10. No tender shall ordinarily be treated as valid unless it is accompanied either by the earnest money specified in the tender notice or by a receipt in token of the party having remitted into the panchayat union office the amount of the earnest money.

A separate list of all sums deposited as earnest money shall be maintained under the signature of the officer opening the tender for facility of reference.

11. Only tenders from registered contractors shall be considered. This condition shall not be enforced in the case of capital works, the value or amount of which exceeds Rs. 20,000 or in the case of steel work, or in cases in which the Panchayat Union Engineer certifies that the work requires the use of special plant or materials and specially trained labour and that tenders from unregistered contractors may be considered. In the case of capital works the value or amount of which exceeds Rs. 20,000 tenders from engineering firms of standing and from contractors registered in or outside the Panchayat Union area for such capital works may be considered. Tenders from unregistered contractors may also be considered if they are accompanied by copies of testimonials or record of previous execution by them of any such capital work and by proof of their financial stability and capability for executing such capital works.

12. The amount of earnest money to be deposited shall be sufficiently large as to be a security against loss in the case of the contractor failing to furnish the required security within the appointed time after the acceptance of his tender, or until the sums due to him from a sufficient guarantee, as the case may be.

13. The Commissioner or any responsible person authorised by him in this behalf shall, at the time and place specified for the purpose, open the sealed covers containing the tenders in the presence of such of the tenderers or their authorised agents as may be present. Until the sealed covers are so opened, they shall be kept in the personal custody of the Commissioner or of such person as may be authorised by him in that behalf. On opening the tenders, the Commissioner or the person authorised by him to open the tenders shall initial all corrections in each tender which may have been made by the tenderer and attested by him. If there are corrections in the tender unattested by the tenderer a note of such corrections shall be made on the tender itself when it is opened. The Commissioner or the person authorised by him to open the tenders shall enter the total number of tenders received in the tender register against each work.

14. (1) After the tenders are opened, they shall be tabulated and posted in a tender register maintained in the panchayat union office in Form II. The Commissioner shall scrutinise the entries in the register and certify that the tabulation is correct with reference to the original tenders which shall be preserved and made available for the purpose of audit.

(2) A contractor who withdraws his tender without valid reasons (to be decided by the Commissioner) shall be liable to have his name removed from the register of contractors for a period

ranging from one to five years. The orders of the Commissioner removing the name of the contractor from such register shall be communicated to the contractor concerned by the Commissioner. An appeal shall lie to the Chief Engineer (Highways and Rural Works) against the orders of the Commissioner. Such appeal shall be preferred through the Panchayat Union Engineer and the Commissioner, and the Divisional Engineer (Highways and Rural Works) within seven days from the date of receipt by the contractor of the orders of the Commissioner. The orders of the Chief Engineer (Highways and Rural Works) on such appeal shall be final.

15. (1) The lowest tender shall ordinarily be accepted. Where it is considered undesirable to accept the lowest tender the reasons shall be clearly recorded in writing by the authority competent to accept the tender and the case shall be disposed of in the manner specified in rules 16 and 17.

(2) Where the capacity for the work and the integrity of a tenderer are not known, his tender need not necessarily be rejected; such additional security not exceeding 10 per cent of the contract amount as the authority competent to accept the tender considers necessary shall, however. be taken from the tenderer if the circumstances warrant such a course.

(3) Where the lowest tender is rejected, the next lowest tender shall be considered. If it is considered undesirable to accept that tender also, the next higher tender shall be considered. In every case of rejection of a tender under this sub-rule, the reasons therefor shall be recorded in writing by the authority competent to accept tenders.

(4) In no case shall a tender be accepted at rates other than those specified in that tender: if however the authority competent to accept the tender considers that the rates for certain items in an otherwise lowest tender which is under consideration under sub-rule (1) or sub-rule (3) are pitched too high, he may negotiate with the lowest tenderer with the approval of the next superior authority and secure reasonable rates for those items without higher sanction.

(5) There shall be no avoidable delay in the disposal of tenders after they are opened. In cases where the Commissioner is competent to dispose of tenders without obtaining concurrence of others, the Commissioner shall do so ordinarily within a week of the date on which they are opened, and in any case within a period not exceeding one month. In other cases, no tenders shall remain undisposed of for a period exceeding two months from the date on which they are opened.

16. The Commissioner shall pass orders in accordance with the provisions of rule 15 in the case of works the value or the amount of which does not exceed Rs. 2,500. If the lowest tender

is not accepted and the person making such a tender is a person competent according to the register of contractors to execute the works, the matter shall be referred to the Divisional Engineer (Highways and Rural Works) concerned and the decision of the Divisional Engineer (Highways and Rural Works) shall be final. The reference and the order thereon shall contain clear and convincing reasons for not accepting the lowest tender.

17. In the case of works, the value or the amount of which exceeds Rs. 2,500 but does not exceed Rs. 10,000 the concurrence of the Assistant Engineer (Highways and Rural Works) concerned shall be obtained and orders passed by the Commissioner. Where there is difference of opinion between the Assistant Engineer (Highways and Rural Works) and the Commissioner, the tender shall be referred to the Divisional Engineer (Highways and Rural Works) whose decision shall be final. In the case of works the value or the amount of which exceeds Rs. 10,000 but does not exceed Rs. 50,000 the concurrence of the Divisional Engineer (Highways and Rural Works) shall be obtained and orders passed by the Commissioner. Cases in which the Divisional Engineer (Highways and Rural Works) differs from the Commissioner or in which it is proposed to accept the tender other than the lowest tender shall be referred by the Divisional Engineer (Highways and Rural Works) to the Superintending Engineer (Highways and Rural Works) and the decision of the Superintending Engineer (Highways and Rural Works) shall be final.

18. (1) In the case of tenders for works, the value or the amount of which exceeds Rs. 50,000 but does not exceed Rs. 3 lakhs the tenders shall be submitted to the Superintending Engineer (Highways and Rural Works) with the recommendations of the Divisional Engineer (Highways and Rural Works) and on receipt of his concurrence, the Commissioner shall pass orders in accordance with the provisions of rule 15.

(2) In the case of tenders for works the value or the amount of which exceeds Rs. 3 lakhs but does not exceed Rs. 5 lakhs the tenders shall be submitted to the Chief Engineer (Highways and Rural Works) with the recommendations of the Commissioner and the Divisional Engineer (Highways and Rural Works). The Chief Engineer (Highways and Rural Works) shall pass orders in accordance with the provisions of rule 15.

(3) In the cases of tenders the value or the amount of which exceeds Rs. 5 lakhs, the tenders shall be submitted to the State Government with the recommendations of the Chief Engineer (Highways and Rural Works) and the orders of the State Government shall be final.

19. Tenders which exceed the estimate rate or amount shall not ordinarily be accepted. Where on the ground of urgency or for other special reasons, it is proposed to accept such tenders, the previous approval of the authority specified below shall be obtained

Value or the amount of the work.	*Authority whose previous approval shall be obtained to the acceptance of tenders above estimate rates.*
(1)	(2)
1 Not exceeding Rs. 10,000 ..	(a) The Assistant Engineer (Highways and Rural Works) if the tender rate exceeds the estimate rate by not more than 5 per cent.
	(b) Superintending Engineer (Highways and Rural Works) if the tender rate exceeds the estimate rate by more than 5 per cent but not more than 25 per cent.
	(c) Chief Engineer (Highways and Rural Works) if the tender rate exceeds the estimate rate by more than 25 per cent but not more than 40 per cent.
	(d) State Government if the tender rate exceeds the estimate rate by more than 40 per cent.
2 Exceeding Rs. 10,000 but not exceeding Rs. 50,000.	(a) Divisional Engineer (Highways and Rural Works) if the tender rate exceeds the estimate rate by not more than 5 per cent.
	(b) Superintending Engineer (Highways and Rural Works) if the tender rate exceeds the estimate rate by more than 5 per cent but not more than 25 per cent.
	(c) Chief Engineer (Highways and Rural Works) if the tender rate exceeds the estimate rate by more than 25 per cent but not more than 40 per cent.
	(d) State Government if the tender rate exceeds the estimate rate by more than 40 per cent.
3 Exceeding Rs. 50,000 but not exceeding Rs. 3 lakhs.	(a) Superintending Engineer (Highways and Rural Works) if the tender rate exceeds the estimate rate by not more than 25 per cent.
	(b) Chief Engineer (Highways and Rural Works) if the tender rate exceeds 25 per cent of the estimate rate but not more than 40 per cent.
	(c) State Government if the tender rate exceeds the estimate rate by more than 40 per cent.
4 Exceeding Rs. 3 lakhs but not exceeding Rs. 5 lakhs.	(a) Chief Engineer (Highways and Rural Works) if the tender rate exceeds the estimate rate by not more than 40 per cent.
	(b) State Government if the tender rate exceeds the estimate rate by more than 40 per cent.
5 Exceeding Rs. 5 lakhs	State Government.

20. (1) Notwithstanding anything contained in these rules, the Commissioner may up to such date as the State Government may by general or special order specify from time to time—

(i) dispense with further call of tenders either when no tender is received in the first instance or only high premium tenders which are not considered reasonable are received and are rejected—

(*a*) if the value or the amount of the work does not exceed Rs. 2,500 without reference to the higher authority;

(*b*) if the value or the amount of the work exceeds Rs. 2,500 but does not exceed Rs. 10,000 with the approval of the Assistant Engineer (Highways and Rural Works);

(*c*) if the value or the amount of the work exceeds Rs. 10,000 but does not exceed Rs. 25,000 with the approval of the Divisional Engineer (Highways and Rural Works); and

(*d*) if the value or the amount of the work exceeds Rs. 25,000 with the concurrence of Superintending Engineer (Highways and Rural Works).

(2) In case tenders are not dispensed with under clause (1) the Commissioner may negotiate with the tenderers in order to entrust the work to the most suitable tenderer having regard to all the local conditions and accept an offer at a rate other than that specified in the tender—

(i) if the value or the amount of the work does not exceed Rs. 2,500 with the concurrence of Assistant Engineer (Highways and Rural Works);

(ii) if the value or the amount of the work exceeds Rs. 2,500 but does not exceed Rs. 25,000 with the concurrence of the Divisional Engineer (Highways and Rural Works); and

(iii) if the value or the amount of the work exceeds Rs. 25,000 with the concurrence of the Superintending Engineer (Highways and Rural Works).

FORM I—*Register of Contractors.*

(Prescribed under rule 5).

Serial number.	Name of contractor.	Address.	Money limit of subsisting contracts which can be safely entrusted to him for execution at any one time in the course of one year.	Whether fit for supply of materials only or for road works, or for masonry works, or all works in general.	Number and date of the chalan in which the fee for registration was paid.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FORM II—*Tender Register.*

(Prescribed under sub-rule (1) of rule 14.)

Name of work.

Estimated amount of the contract.

Total number of tenders received.

Serial number	Name of tenderer.	Whether registered contractor or not and if registered the serial number in the Register of Contractors.	Tender percentage.	Amount of deposit.	Engineer's recommendations.	Orders of the authority competent to accept the tender.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(G.O. Ms. No. 1441, RDLA., dated 22nd May 1961).
(G.O. Ms. No. 1532, RDLA., dated 9th July 1962).

(99) Government consider that the "works programme in the Panchayat Unions can be speeded up if more effective co-ordination is secured between the engineering establishment in the Panchayat Unions and the higher technical staff of the Rural Works engineering establishment outside the Panchayat Unions, viz., the establishment of the Assistant Engineer. The Assistant Engineer (Highways and Rural Works), has a major role to play in the execution of the works programme in the Panchayat development blocks. The preponderant part of the work of the Assistant Engineer (Highways and Rural Works) is on the rural works side, as the rural works plan which he has to implement is considerably larger in scope than the Highways plan entrusted to him.

2. In order to bring about better co-ordination between the Assistant Engineer (Highways and Rural Works) and the Panchayat Unions Engineer, the Chief Engineer (Highways and Rural Works) is requested to prescribe a system of monthly meetings under which the Assistant Engineer would visit the office of every Panchayat Union in his jurisdiction regularly, once a month, when he would meet the Chairman, the Commissioner and the Junior Engineer of the Panchayat Union. They should sit together, discuss the progress of the works programme in the block and settle outstanding issues arising out of such progress. The Chief Engineer is requested to issue suitable instructions in this regard under intimation to Government.

(Memo. No. 245327/L.Spl./61-1, dated 20th December 1961.)

(100) Rules 7 (1) (b) in Notification No. 44 in G.O. Ms. No. 1677, L.A., dated 8th December 1960 and 6 (1) (c) in Notification in G.O. Ms No. 1441 R.D. & L.A., dated the 22nd May 1961 provide for the publication by Panchayat Unions of notices in certain cases, inviting tenders for works and for supply of goods and materials. Government have had occasion to observe that panchayat unions have been making liberal use of these provisions, with the result that in a large number of cases excessive expenditure has been incurred from the funds of the panchayat unions towards the publication of such notices. Government consider it necessary to amend the rules in order to remove the provisions enabling the executive authorities of panchayat unions to publish notices in newspapers in the above cases. Pending issue of the revised rules in the matter, the following instructions are issued. These instructions shall apply to tender notices relating to invitation and acceptance of tenders by panchayat union councils for works and for the supply to them of materials, goods, etc.

2. In the case of panchayat unions the tender notice shall be published (i) on the panchayat union notice board, (ii) the taluk office notice board, (iii) in the District Gazette if possible, and (iv) in such other places as the Panchayat Union Engineer (in respect of works) and the Panchayat Union Commissioner (in other cases) may consider necessary. In addition to this, copies of the tender notice shall be sent to the Commissioners of all the other Panchayat Unions in the district for publication on the notice board of the Panchayat union concerned.

3. In no case shall a tender notice issued by a Panchayat union be published in any newspaper.

(Memo. No. 67987/L.Spl./62-1, dated 29th May 1962.)

(101) In G.O. Ms. No. 1141, R.D. & L.A., dated the 22nd May 1961 rules relating to the invitation of tenders in respect of Panchayat Union Works have been issued. According to which tenders shall be called for in respect of every work which is to be executed by or on behalf of Panchayat Union Councils on contract and the value and amount of which exceeds Rs. 1,500 except in the cases coming under the proviso to rule (1) of the above rules. In paragraph 6 (vii) of G.O. Ms. No. 2103, R.D. & L.A., dated the 25th July 1961, the procedure for the execution of works under the Village Works Programme entrusted to the Panchayat Unions has been laid down. According to which these works should as far as possible be entrusted at scheduled rates to Panchayats for execution without calling

for tenders, on the concerned Panchayat passing a resolution to take up the work at schedule rates. If the Panchayat is not in a position to do so, they may be entrusted to a beneficiary nominated by the Panchayats concerned, without calling for tenders. In case where the Panchayats express their inability to take up the works or nominate a beneficiary the works may be got executed by a contractor after calling for tenders in accordance with the rules. The Panchayat Union Commissioners are requested to follow the above rules and the orders of the Government strictly in future.

In G.O. Ms. No. 260, L.A., dated the 1st February 1962 rules relating to invitation and acceptance of tenders for Panchayat Works have been issued. Panchayats entrusted with the execution of works should comply with the above rules.

(Memo. No. 225030/R.D.Accts.E/61-2, dated 20th June 1962.)

65. SUPPLY TO PANCHAYAT UNION COUNCILS OF MATERIALS, GOODS, ETC.

1. In respect of supplies of materials, goods or services other than those for the execution of works, the panchayat union council may determine up to what limit of cost not exceeding Rs. 400 tenders may be dispensed with. When tenders are invited they shall be tabulated and scrutinized by the Commissioner and then placed before the panchayat union council with the recommendations of the Commissioner for orders.

2. The lowest tender shall ordinarily be accepted. When it is considered undesirable to accept the lowest tender, the reasons therefor shall be clearly recorded and made available for purposes of audit.

NOTE.—Where a tender is in respect of more than one article, for example, stationery article, the comparative prices can be considered either individually for each article or conjointly for all the articles or for specified groups of articles, as long as the lowest tender is accepted; provided that the intention of the panchayat union council to select the lowest tender, in any of these ways is made clear in the tender notice. If the tender is considered conjointly for all the articles or for groups of articles, the cost of the probable requirements in respect of all the articles or of all the articles in each group, as the case may be, shall be worked out with reference to the rates given in each tender and the lower tender will be that according to which the total cost of the probable requirements of all the articles proposed to be taken together works out to be the least.

3. Where the capacity for supply and the integrity of a tenderer are not known, his tender need not necessarily be rejected; such additional security as the panchayat union council considers necessary shall, however, be taken from the tenderer, if the circumstances warrant such a course.

4. Where the lowest tender is rejected, the next higher tender shall be accepted unless adequate grounds can be recorded for rejecting that tender also.

5. In no case shall a tender be accepted at rates other than those specified in that tender.

6. There shall be no avoidable delay in the disposal of tenders after they are opened.

7. (1) Tenders in sealed covers shall be invited by the Commissioner in the most open and public manner possible—

(*a*) by displaying the tender notice in Tamil.—

(i) on the Panchayat Union notice board;

(ii) on the taluk office notice board; and

(iii) in such other places as the Commissioner may direct;

(*b*) by sending copies of the tender notice to the Commissioners of all other Panchayat Unions in the District for displaying on the notice board of the Panchayat Union concerned; and

(*c*) by publication of the tender notice in the District Gazette, if possible.

(2) Every notice published under sub-rule (1) shall state *inter alia*—

(*a*) the conditions under which, the officer from whom, and the price, if any, for which a copy of the schedule of quantities of the various kinds of articles can be obtained if these cannot be mentioned in detail in the notice itself;

(*b*) the precise form in which the tender shall be made, that is, whether prices for the various articles are to be quoted and whether the comparative value of the tender will be examined with reference to each article mentioned in the schedule of quantities or for all such articles conjointly or for groups of such articles;

(*c*) when and where tenders are to be submitted, allowing a period of at least fifteen days from the date of the issue of the notice.

(*d*) when and where the tenders are to be opened;

(*e*) the amount of earnest money which should accompany the tender and the amount and nature of the security which will be required in case the tender is accepted;

(*f*) the authority competent to accept the tender;

(*g*) that the authority competent to accept the tender, reserves the right to reject any or all of the tenders received without assigning reasons; and

(*h* that a tenderer who withdraws his tender without valid reasons (to be decided by the authority competent to accept the tender) shall be liable to have his subsequent tenders summarily rejected.

8. Nothing contained in these rules shall apply to the purchase of—

(i) stores purchased through the Indian Stores Department ;

(ii) articles from the metal and timber works and factories started by the Government for the resettlement of ex-servicemen ;

(iii) bulls for conservancy and other purposes ;

(iv) controlled articles at controlled rates through a permit issued on the orders of Government or their agents ; and

(v) petrol from standard firms for its distribution and supply or from their authorized agents at the rates for the time being in force.

(vi) products manufactured by the units of the Industries Department of the State Government.

9. Notwithstanding anything contained in the foregoing rules, the Revenue Divisional Officer may, for sufficient reason, permit the panchayat union council to dispense with tenders in any particular case or class of cases, or condone the non-observance of any of the provisions contained in the said rules.

(G.O. No. 1677, L.A., dated 8th October 1960.)
(G.O. No. 3162, R.D. and L.A., dated 28th November 1961.)
(Memo. No. 12513/L (Spl)/62, dated 12th November 1962.)

66. COMPOSITION OF OFFENCES.

The offences punishable under the sections of the Madras Panchayats Act, 1958, specified in the first column of the schedule below shall be compoundable or compoundable with the permission of the Court before which any prosecution for such offence is pending, as mentioned in the fourth column thereof :—

Schedule.

Section and sub-section or clause.	*Offence.*	*Punishment under the Act.*	*Whether compoundable or compoundable with permission of the Court.*
(1)	(2)	(3)	(4)
82 (1) (*a*) ..	Unlawful building or wall or erecting of fence, etc., in or over public road.	One hundred rupees.	Compoundable.
82 (1) (*c*) ..	Unlawful quarrying in any place near public road, etc.	Fifty rupees.	Do.
82 (1) (*d*) ..	Unlawful erection of building over drain.	Two hundred rupees	Compoundable with permission of the Court before which any prosecution for such offence is pending.

Section and sub-section or clause.	*Offence.*	*Punishment under the Act.*	*Whether compoundable or compoundable with permission of the Court.*
(1)	(2)	(3)	(4)
82 (1) (*e*) ..	Planting of trees without permission on any public road or other property vested in a panchayat union council.	Two hundred rupees.	Compoundable.
100 (1) ..	Opening a new private market or continuing to keep open a private market without licence or contrary to licence.	Five hundred rupees.	Do.
100 (3) ..	Levy of fees in private market without a certificate.	One hundred rupees.	Do.
102 ..	Sale or exposure for sale in public or private market of any animal or article without permission.	Twenty rupees.	Do.
103 ..	Sale, etc., of articles in public roads or places after prohibition or without a licence or contrary to regulations.	Ten rupees ..	Compoundable with permission of the Court before which any prosecution for such offence is pending.
109 (*a*) ..	Slaughtering, cutting up or skinning, etc., of animals out side publ c slaughter-houses in contravention of rules.	Two hundred rupees.	Do.
109 (*b*) ..	Slaughtering animals for purposes of sale without licence or contrary to licence.	Twenty rupees.	Do.
110 (2) ..	Unlawful destruction, etc., of number assigned to buildings	Five rupees.	Do.
110 (3) ..	Failure to replace number when required to do so.	Twenty rupees.	Compoundable.
111 ..	Using a place for an offensive or dangerous trade without licence or contrary to licence.	One hundred rupees.	Do.

(G.O. No. 1677, L.A., dated 8th October 1960.)

(102) *Compounding of certain Offence.*—Section 82 (f), of the Madras Panchayats Act, 1958 relates to the prohibition of felling, removing, etc., of trees on any public road or other property or on any poromboke land, the use of which is regulated by a *panchayat* only. Accordingly, the offences under the said section have been made compoundable under the rules issued in respect of panchayats in Notification No. 69, appended to G.O. Ms. No. 1248, R.D. and L.A., dated the 2(th April 1961. As the above provision does not relate to Panchayat Union Councils, it has been omitted from the rules issued in Notification No. 45, appended to G.O. Ms. No. 1677, L.A., dated the 8th October 1960.

(Memo. No. 155320/L. Special/62-1, dated 5th January 1963).

67. LIMITATION OF TIME FOR APPEALS.

Save as otherwise expressly provided in the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), or in the rules made thereunder every appeal under that Act or any such rule shall, subject to the provisions of section 5 of the Indian Limitation Act, 1908 (Central Act IX of 1908), be presented to the Collector—

(*a*) where the appeal is against an order granting a licence or permission, within thirty days after the date of publication of the order on the notice board of the panchayat union council; and

(*b*) in other cases, within thirty days after the date of receipt of the order or proceeding against which the appeal is prescribed.

(G.O. No. 1677, L.A., dated 8th October 1961.)
(*Memo. No. 12313, L/62-1, dated 10th November 1962.*)

68. FRAMING OF BY-LAWS BY PANCHAYAT UNION COUNCILS.

1. The panchayat union council shall, before making or altering by-laws, publish a draft of the proposed by-laws or alterations, together with a notice specifying a date on or after which such draft will be taken into consideration and shall, before making the by-laws or alterations, receive and consider any objection or suggestion which may be made in respect of such draft by any person interested therein before the date so specified.

The notice under this rule shall be published in the manner laid down in rule 3 and the period specified for the receipt of objections or suggestions shall not be less than thirty days.

2. No by-law or cancellation or alteration made by a panchayat union council shall have effect, until the same has been approved and confirmed by the Inspector concerned in the case of by-laws other than those relating to water-supply and drainage works and by the Sanitary Engineer in the case of by-laws relating to water-supply and drainage works.

3. Any by-law or cancellation or alteration of a by-law when it has been duly confirmed shall if it is not in Tamil be translated into Tamil and deposited in the office of the panchayat union council and a copy thereof shall also be exhibited on the notice board of the said office and at such places as the panchayat union council may direct. A public proclamation shall also be made throughout the area of the jurisdiction of the panchayat union council by beat of drum or otherwise that such copy has been so exhibited and that the original is open to inspection at the office of the panchayat union council.

4. Any by-law or cancellation or alteration of a by-law shall come into operation on the expiry of three months from the date on which it was deposited in the office of the panchayat union council.

(G.O. No. 1677, L.A., dated 8th October 1960.)

(G. O. Ms. No. 3162, R.D. and L.A., dated 28th November 1961.)

(103) *Framing of by-laws for adoption of Tamil as official language.*—In G.O. No. 1745, Local Administration, dated 29th November 1958, the local bodies were informed that they may frame suitable by-laws under the concerned Acts for the adoption of Tamil as their official language. It has been suggested that the Government may advise the Official Language Committee to assist local bodies also in adopting Tamil as their official language by commending suitable by-laws. In respect of Government departments in which Tamil has been adopted as official language instructions have been issued that English may be used—

(1) in the preparation of pay bills, contingent bills, travelling allowance bills, stipend bills and other communications addressed to the Treasurie sand the Accountant-General, Madras.

(2) in all correspondence addressed to the Heads of Deparments, the State Government, Courts other than the village courts and Central Government offices and

(3) in all statutory orders which are subject to appeal to, or revision by, any authority in respect of whose office a notification under section 4 of the Madras Official Language Act, 1956, has not been issued (i.e., Tamil has not been introduced as the official language).

2. All panchayat union councils may frame by-laws for the adoption of Tamil as their official language on the pattern adopted for Government offices mentioned above and provide therein that English may be used for the purposes mentioned in items (1) to (3) referred to in paragraph 1 above.

(G.O. Ms. No. 1748, R.D. & L.A., dated 2nd August 1962.)

(104) One of the decisions of the Zonal Ministerial Committee on 'Safeguards for Linguistic Minorities' which has been accepted by Government, relates to the use of minority languages for official purposes in this State. It has also been decided that in respect of the use of minority languages for certain official purposes, the local areas should be determined on the basis of the minority language population constituting a minimum of 15 per cent of the population of the local area instead of 20 per cent as at present. Accordingly, the Government have revised the local areas for the above purpose as given in the list annexed to this order.

2. The following steps should be taken in regard to the use of minority language or languages in the said local areas: besides the use of official language;

(i) All important notices, Electoral rolls, etc., should be published in the minority language or languages.

(ii) Forms, etc, to be used by the public should be printed both in the regional languae and in the minority language.

(iii) Correspondence with Government Offices should be permitted in the minority language.

(iv) Arrangements should be made for translating important regulations and by-laws in the mother-tongue of linguistic minority groups.

3. The Director of Rural Development, Madras, is requested to bring the contents of this Government Order to the notice of the Panchayats and Panchayat Union Cotncils concerned.

ANNEXURE.

(According to 1961 census.)

Serial No.	*Name of District.*	*Name of Taluk.*	*Name of non-Municipal area of the taluk preferred to in Col.* (3)	*Name/names of minority language/languages.*
(1)	(2)	(3)	(4)	(5)
1.	Chingleput	(a) Tiruttani	Tiruttani	Tegulu.
		(b) Tiruvallur	Tiruvallur	Do.
		(c) Ponneri	Ponneri	Do.
2.	Kanyakumari	Vilavancode	Vilavancode	Malayalam
3.	Ramanathapuram	Sattur	Sattur	Telugu
4.	Madurai	(a) Kodaikanal	Kodaikanal	Do.
		(b) Palni	Palni	Do.
5.	The Nilgiris	Gudalur	Gudalur	Malayalam
6.	Dharmapuri	Hosur	..	Telugu and Kannada
7.	Coimbatore	(a) Coimbatore	Coimbatore	Telugu
		(b) Udumalpet	Udumalpet	Do.
		(c) Palladam	Palladam	Do.
		(d) Avanashi	Avanashi	Telugu and Kannada
		(e) Pollachi	Pollachi	Telugu
		(f) Gobichetti-palayam	Gobichetti-palayam	Do.

(G.O. Ms. No. 2223, R.D. & L.A., dated 22nd September 1966.)

69. ACQUISITION AND TRANSFER OF IMMOVABLE PROPERTY.

ACQUISITION OF IMMOVABLE PROPERTY.

1. (1) A Panchayat Union Council shall not acquire any immovable property unless the following conditions are satisfied, namely :—

(a) that the property, if intended for any purpose other than roads, bridges, culverts and quarries, is approved by the District Health Officer as suitable from a sanitary point of view for the purpose for which it is intended ;

(b) that the property is approved by the Divisional Engineer (Highways and Rural Works) as suitable for the purpose for which it is intended in cases when the estimated cost exceeds Rs. 1,000 ;

(c) that the property, if its value exceeds Rs. 1,000 and if it is intended for educational purposes, is approved by the District Educational Officer also ;

(d) that the property, if its value exceeds Rs. 1,000 and if it is intended for dispensaries, is approved by the District Medical Officer also ;

(e) that the property shall not be acquired otherwise than under the Land Acquisition Act, 1894 (Central Act I of 1894) unless the previous approval of the Collector has been obtained therefor;

(f) that in the case of the lands acquired otherwise than under the said Act a valuation is obtained from the Revenue Department and that no amount in excess of such valuation shall be paid without obtaining the specific approval of the Collector in that behalf;

(g) that in the case of buildings, a valuation and a certificate regarding structural stability is obtained from the Divisional Engineer (Highways and Rural Works) or the Assistant Engineer (Highways and Rural Works) acting under the orders of the Divisional Engineer and that no amount in excess of such valuation shall be paid without obtaining the specific approval of the Collector in that behalf; and

(h) that in every case where the consideration for the property is not less than Rs. 200 an encumbrance certificate is obtained from the registration office in respect of such property and examined by the legal adviser of the Panchayat Union Council unless the nature of the transaction is such as will, by law, pass the property free of all encumbrances:

Provided that nothing contained in clause (c) or clause (d) shall apply to a Panchayat Union Council.

(2) The deed transferring the property to the Panchayat Union Council shall be in the appropriate form in Schedule I appended to these rules, with such variations as circumstances may require.

(3) The provisions of sub-rules (1) and (2) shall not apply to a case where the Panchayat Union Council has to purchase immovable property brought to sale in execution of a decree obtained by it.

TRANSFER OF IMMOVABLE PROPERTY.

2. *Transfers otherwise than by lease of immovable property vesting in but not belonging to a Panchayat Union Council.*—(1) Immovable property vesting in but not belonging to a Panchayat Union Council shall not be transferred or charged in contravention of the conditions subject to which such property became vested in the Panchayat Union Council.

(2) The deed of transfer shall be in the appropriate form in Schedule II appended to these rules, with such variations as circumstances may require.

3. *Transfer otherwise than by lease of immovable property belonging to a Panchayat Union Council.*—(1) A Panchayat Union Council shall not without the previous sanction of the Collector make or sanction any transfer, except by way of lease, of any immovable property belonging to it, or create or sanction the creation of any charge upon any such property. If the value of the property so

transferred or the amount for which the charge is so created exceeds Rs. 10,000, the previous sanction of the Government shall also be obtained for the transaction.

(2) The deed of transfer shall be in the appropriate form in Schedule II appended to these rules with such variations as circumstances may require.

4. *Transfer by lease of immovable property belonging to a Panchayat Union Council.*—(1) A Panchayat Union Council may lease out any immovable property belonging to it :

Provided that no such lease shall be valid in case the period of the lease exceeds three years or where the lessee is permitted to put up any building or structure whether of masonry, bricks, wood, mud or any other material unless the sanction of the Collector has been obtained therefor.

(2) The lease-deed shall be in Form III (*a*) in Schedule III appended to these rules with such variations as circumstances may require.

5. *Transfer by lease of immovable property vested in but not belonging to a Panchayat Union Council.*—(1) A Panchayat Union Council may lease out any property vested in but not belonging to the Panchayat Union Council other than road sides and street margins :

Provided that no lease shall be granted—

(*a*) in contravention of the conditions subject to which such property became vested in the Panchayat Union Council, or

(*b*) for a period exceeding twelve months without the previous sanction of the Collector :

Provided further that no such lease shall be valid if the lessee is permitted to put up any building or structure whether of masonry, bricks, wood, mud or any other material, unless the sanction of the Collector has been obtained therefor.

(2) The lease-deed shall be in Form III (*a*) in Schedule III appended to these rules with such variations as circumstances may require.

6. (1) *Leases of road sides and street margins.*—Leases of road sides and street margins vested in a Panchayat Union Council shall be subject to the following restrictions and control :—

(i) Every Panchayat Union Council shall require that every application for a lease shall furnish information as to the use to which the land will be put and the period for which a lease is required. If any structure is proposed to be constructed thereon, information as to the materials to be used in the construction shall also be furnished.

(ii) The lease may be granted by the Panchayat Union Council if the structure is to be constructed of temporary materials such as palmyra or coconut leaves, bamboo or other matting or gunny cloth or other similar materials or which are of such a nature as to be movable daily, and if the period of lease does not exceed twelve months. A fee shall be levied and collected in advance for every lease.

(iii) No lease for a structure made of materials other than those mentioned in item (ii) or for a period exceeding twelve months, shall be granted by a Panchayat Union Council except with the previous approval of the Collector who in granting approval may lay down such conditions as he may consider necessary subject to which the lease may be granted by the Panchayat Union Council. The Panchayat Union Council shall embody such conditions in the lease before it is granted. It must be expressly provided in every case that the amount of the lease shall be paid to the Panchayat Union Council in advance so long as the lease is in force and that in default of payment of such amount the lease is liable to be cancelled.

(iv) No lease shall be granted ordinarily for a period exceeding three years at a time. The approval of the Collector shall not be necessary for a renewal of a lease granted under this rule.

(v) Every lease under item (ii) or (iii) shall expressly provide that the lease is liable to be terminated at any time within the period of the lease without payment of compensation to the lessee, if in the opinion of the Panchayat Union Council or of the Collector, it is necessary in the public interest to remove any structure erected on the land.

(vi) No road margin shall be leased out for cultivation.

(2) The lease-deed shall be in Form III (*b*) in Schedule III appended to these rules with such variations as circumstances may require.

7. *Publication of proposed transfers and leases.*—(1) In every case of transfer or lease falling under rule 3, 4, 5 or 6, the Panchayat Union Council shall publish a notice of the proposed transfer or lease, giving full particulars of the property to be transferred or leased, the name of the proposed transferee or lessee and the consideration for the transfer or the rent reserved under the lease—

(*a*) in the District Gazette, if the consideration for the transfer exceeds Rs. 1,000, or of the rent reserved under the lease Rs. 200 per annum, and

(*b*) by affixture in a conspicuous position—

(i) at the office of the Panchayat Union Council, of the Collector and of the Revenue Divisional Officer,

(ii) at the taluk office,

(iii) at the village chavadi of the village or town in which the property is situated, and

(iv) on the property to be transferred or leased.

(2) In every case where such transfer or lease is to be by public auction, a notice with full particulars of the property to be transferred or leased shall be published—

(*a*) in the District Gazette and in one or two prominent local newspapers circulated within the jurisdiction of the Panchayat Union Council if the consideration for the transfer exceeds Rs. 1,000 or if the rent reserved under the lease exceeds Rs. 200 per annum,

(*b*) in the manner specified in clause (*b*) of sub-rule (1) and,

(*c*) by tom-tom in suitable places.

(3) The Panchayat Union Council may dispense with the publication in the District Gazette as required by sub-rules (1) and (2), in the case of leases which are granted during the course of a financial year owing to the failure of the original lessee to fulfil the terms of his lease.

8. *Transfers and leases to be subject to condition of transferee or lessee paying assessment, ground-rent peshkash or quit-rent to Government.*—(1) Except in cases falling under sub-rules (3) and (4) of this rule, no transfer or lease of any immovable property made by the Panchayat Union Council shall be valid unless it be a condition thereof that the transferee or lessee shall be liable to pay to the Government such assessment, ground-rent, peshkash or quit-rent as the Collector may determine to be payable in respect of the property and that the said assessment, ground-rent peshkash or quit-rent is subject to revision from time to time in accordance with the rules in force at the time of such revision except in respect of quit-rent on enfranchised inam lands and peshkash on lands in proprietary villages acquired by the Panchayat Union Council by private negotiation.

(2) Nothing contained in this rule shall affect the right of Government to recover from the Panchayat Union Council the assessment, gound-rent, peshkash or quit-rent leviable on lands not transferred by sale or exchange or otherwise permanently alienated.

(3) In cases where the assessment, ground-rent, peshkash or quit-rent leviable on the land after transfer is already being paid by the Panchayat Union Council and the land is not transferred by sale or exchange, leased in perpetuity or otherwise permanently alienated, the Panchayat Union Council shall continue to pay such assessment, ground-rent, peshkash or quit-rent and the liability shall not be imposed on the transferee.

(4) In the case of leases falling under rule 6 the Panchayat Union Council shall furnish the Collector with a return of such leases whereupon the Collector will fix the assessment or ground-rent on the basis of the information in the return and collect it from the Panchayat Union Council.

SCHEDULE I.

[*See* rule 1 (2).]

Form I (*a*)

TRANSFERS BY SALE.

THIS INDENTURE made the day of 19 between , son of , residing at (hereinafter called the " vendor " which expression shall where the context so admits include his heirs, executors, administrators, legal representatives and assigns of the one part and the Panchayat Union Council of constituted under Madras Act XXXV of 1958 (hereinafter called the " purchaser " which expression shall where the context so admits include its successors and assigns) of the other part.

WHEREAS the vendor is well and sufficiently entitled to the land and premises described in the schedule hereto.

AND WHEREAS the purchaser in exercise of its powers has agreed with the vendor to purchase the said land and premises intended to be hereby granted conveyed and assigned subject to the quit-rent (if any) payable in respect of the same but otherwise free from encumbrances at the price of rupees.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of rupees to the vendor paid by the purchaser in or before the execution of these presents (the receipt whereof the vendor doth hereby acknowledge) he the vendor doth hereby grant convey and assign unto the purchaser all that, piece or parcel of land situated in and more particularly described in the schedule hereunder written and which together with the messuage or tenement erected thereon is commonly called or known as TOGETHER with all buildings, godowns, trees, common edges, ditches, fences, ways, waters, water courses, liberties, privileges, easements, advantages and appurtenances whatsoever to the said piece or parcel of land messuage and premises or any of them in anywise appertaining or heretofore occupied or enjoyed therewith AND all the estate, right, title, interest property claim and demand whatsover of the vendor into and upon the same premises TO HAVE AND TO HOLD the said piece or parcel of land messuage and premises hereby granted conveyed and assigned unto the purchaser for ever AND the vendor doth hereby covenant with the purchaser that he the vendor now hath good right to grant, convey and assign the premises hereby granted, conveyed and assigned unto the purchaser in manner aforesaid AND that the purchaser shall and may at all times hereafter peaceably and quietly possess

and enjoy the said premises free from all encumbrances whatsoever and receive the rents and profits thereof without any lawful eviction, interruption, claim or demand whatsoever from or by the vendor or any other person or persons AND further that he the vendor and all persons having lawfully or equitably claiming any estate or interest in the said premises or any of them or any part thereof from under or in trust for the vendor or from or under any of his ancestors shall and will from time to time and at all times hereafter at the request and cost of the purchaser do execute and register or cause to be done executed and registered all such acts deeds and things whatsoever for further and more perfectly assuring the said premises and every part thereof unto the purchaser in manner aforesaid as shall or may be resonably required.

THE SCHEDULE ABOVE REFERRED TO.

All that piece or parcel of land and premises situated in the village/town of in the registration sub-district of in the registration district of and bounded on the north by , on the south by , on the east by and on the west by bearing Re-survey No. and Old Survey No. and containing on the whole by admeasurement (be the same more or less).

Signed, sealed and delivered by the abovenamed in the presence of:

IN WITNESS whereof the vendor hath hereunto set his hand and seal the day and year first above written.

FORM I (b).

TRANSFERS BY LEASE.

THIS INDENTURE made the day of one thousand nine hundred and between , residing at and carrying on business at (hereinafter called the "lessor" which expression where the context admits shall include his heirs, executors, administrators, legal representatives and assigns) of the one part and Panchayat Union Council of constituted under Madras Act XXXV of 1958 (hereinafter called the "lessee" which expression where the context admits shall include its successors in office and assigns) of the other part:

WITNESSETH as follows:

1. In consideration of the rent hereby reserved and of the covenants by the lessee herein contained the lessor demises unto the lessee ALL that piece or parcel of land together with building and premises known as situate in the registration sub-district of in the registration district of bearing S. No. and more particularly described in the schedule hereto for the term of years from the day of 19 , PAYING therefor in advance the monthly rent of Rs. clear of all deductions the first of such payments to be made on the day of

2. The lessee covenants with the lessor as follows:—

(1) To pay the reserved rent on or before the first day of each month in advance and in the manner aforesaid.

(2) To bear, pay and discharge all existing and future taxes, charges, assessments and outgoings payable in respect of the said premises.

(3) To keep the exterior and the interior of the demised premises and all additions thereto the boundary wall and fences thereof the drains, soil and other pipes, sanitary and water apparatus, electric fittings and fixtures thereof in good and tenantable repair and condition.

(4) Not to make or permit to be made under any circumstances any alterations in or additions to the demised buildings without the previous consent in writing of the lessor PROVIDED ALWAYS that if the lessee is permitted to make any alterations by the lessor the lessee shall not be entitled to any compensation therefor.

(5) To permit the lessor with or without workmen or others at all resonable times on giving one day's previous notice to enter upon the demised premises and to view the condition thereof and upon notice being given by the lessor to repair within one month from the service of the notice in accordance therewith.

(6) Not to assign, underlet or part with the possession of the demised premises or any part thereof without first obtaining the written consent of the lessor.

(7) To yield up the demised premises with all fixtures and additions thereto at the determination of the tenancy in good and tenantable repair and condition in accordance with the covenants herein contained.

3. The lessor covenants with the lessee as follows:—

(i) That the lessee paying the rent hereby reserved and observing and performing the several covenants and stipulations herein on its part contained shall peacefully hold and enjoy the demised premises during the said term without any interruption by the lessor or any person rightfully claiming under or in trust for him.

(ii) To carry out all repairs to main walls, roof and foundations due to fair wear and tear, the decision of the Executive Engineer for the time being of division as to the necessity for such repairs being final.

4. PROVIDED ALWAYS and it is hereby expressly agreed by and between the parties hereto as follows;—

(1) If the rent hereby reserved or any part thereof shall be unpaid for 14 days after becoming payable (whether formally demanded or not) or if any covenant on the lessee's part herein contained shall not be performed or observed then and in any of the said cases it shall be lawful for the lessor at any time there after to re-enter upon the demised premises or any part thereof in the name of the whole and thereupon this demise shall absolutely determine but without prejudice to the right of action of the lessor in respect of the breach of any of the lessee's convenants herein contained.

(2) If the lessee shall desire to determine the present demise and shall give to the lessor three calendar months' previous notice in writing of such desire then immediately on the expiration of the three calendar months the present demise and everything herein contained

shall cease and be void but without prejudice to the remedies of either party against the other in respect of any antecedent claim or breach of covenant.

(3) That the lessor will on the written request of the lessee made within three calendar months before the expiration of the term hereby granted grant to the lessee a lease of the demised premises for the further term of years and containing the like covenants and provisos as are herein contained except the / including a covenant for renewal.

THE SCHEDULE ABOVE REFERRED TO.

ALL THAT piece or parcel of land and premises situated in the village/ town of in the registration sub-district of in the registration district of and bounded on the north by , on the south by on the east by and on the west by bearing Re-survey No. Old Survey No. and containing on the whole by admeasurement (be the same more or less).

Signed, sealed and delivered by the abovenamed in the presence of

Signed by the Commissioner of the panchayat union in the presence of

The common seal of the panchayat union council was hereunto affixed in the presence of:

IN WITNESS WHEREOF the lessor hath hereunto set his hand and seal and the common seal of the Panchayat Union Council of the lessee was hereunto affixed the day and year first above written.

Form I (c).

TRANSFER BY MORTGAGE.

THIS INDENTURE made the day of 19 BETWEEN , son of , residing at (hereinafter called "the mortgagor" which expression shall where the context so admits include his heirs, executors, administrators, legal representatives and assigns) of the one part AND the Panchayat Union Council of constituted under Madras Act XXXV of 1958 (hereinafter called "the mortgagee" which expression shall where the context so admits include its successors and assigns) of the other part:

WHEREAS the mortgagor is well and truly entitled to and possessed of the piece or parcel of land and premises described in the schedule hereto:

AND WHEREAS the mortgagee has agreed to lend the mortgagor the sum of Rs. on having the repayment thereof in manner hereinafter appearing.

NOW THIS INDENTURE WITNESSETH that in consideration of the sum of Rs. on or before the execution of these presents paid to the mortgagor by the mortgagee (the receipt whereof the mortgagor doth hereby acknowledge) he the mortgagor doth hereby give grant and assign unto the mortgagee an usufructuary mortgage of ALL THAT piece or parcel of land situate in and more particularly described in the schedule hereunder written and which together with the messuage or tenement erected thereon is commonly called or known as TOGETHER with all buildings, godowns, trees, commons, hedges, ditches, fences, ways, waters, watercourses, liberties, privileges, easements, advantages and appurtenances whatsoever to the said piece or parcel of land messuage and premises or any of them in anywise appertaining or heretofore or hereafter to be occupied or enjoyed therewith AND all the estate right, title, interest, property, claim and demand whatsoever of the mortgagor into and upon the same premises TO HAVE AND TO HOLD the said piece or parcel of land messuage and premises hereby granted conveyed and assigned or expressed so to be unto the mortgagee for ever subject to the proviso for redemption hereinafter contained. The mortgagor hereby declare that he has put the mortgagee in possession of the mortgaged property and that the mortgagee shall continue in such possession of the property until the said sum of Rs. is repaid to the mortgagee and that the mortgagee shall appropriate the rents and profits accruing from the property in lieu of the interest due in respect of the mortgage money. AND the mortgagor doth hereby covenant with the mortgagee that he the mortgagor will as long as any money shall remain due on the security of these presents keep all the messuages and buildings now existing or hereafter to be erected on the said premises hereinbefore expressed to be hereby granted conveyed and assigned in good and substantial repair and insured against loss or damage by fire in the sum of Rs. at the least in some office or offices approved by and in the name of the mortgagee and will duly and punctually pay all premiums and sums of money necessary for such purpose and for keeping such insurance on foot and also all quit-rent, assessment, rates, taxes and other outgoings for the time being payable in respect of or charged upon the said premises or any of them and will forthwith deliver to the mortgagee the policy or policies of insurance and the receipt for every sum payable as aforesaid and that if default be made in keeping the said buildings so repaired or in effecting or keeping on foot such insurances or in payment of any such quit-rent, assessment rates, taxes and other outgoings as aforesaid or in so delivering any policy or policies or receipt as aforesaid it shall be lawful for but not incumbent upon the mortgagee to put the said premises into proper and substantial repair or (as the case may be) to insure and keep insured the said buildings in any sum not exceeding the amount aforesaid and to pay the premiums and all expenses incurred in so doing or (as the case may be) any such quit-rent, assessment, rates, taxes or other outgoings as aforesaid. AND further that the mortgagor will forthwith repay to the mortgagee all such premiums, expenses and other money with interest thereon at the rate of per cent per annum from the time of each payment and that until repayment the premises hereby mortgaged shall stand charged with the amount to be repaid and interest thereon at the rate aforesaid and that all moneys received in respect of any insurance shall at the option of the mortgagee be applied either in reinstating or restoring the buildings insured or in or towards payment of the money

for the time being on the security on these presents AND the mortgagor doth hereby covenant with the mortgagee that he, the mortgagor, now hath power to give and grant this usufructuary mortgage unto the mortgagee AND it is hereby expressly agreed and declared that on payment at any time by the mortgagor to the mortgagee of the said sum of Rs. and all other moneys, if any, due under these presents the mortgagee shall at the request and cost of the mortgagor reconvey and reassign unto the mortgagor or as he may direct all and singular the plot or piece of land and premises hereby expressed to be granted conveyed or assigned.

THE SCHEDULE ABOVE REFERRED TO.

ALL THAT piece or parcel of land and premises situated in the village/town of in the registration sub-district of in the registration district of and bounded on the north by , on the south by , on the east by and on the west by bearing Re-survey No. and Old Survey No. and containing on the whole by admeasurement (be the same more or less).

Signed, sealed and delivered by the abovenamed in the presence of:

IN WITNESS whereof the mortgagor hath hereunto set his hand and seal the day and year first above written.

Form I (*d*).

TRANSFERS BY GIFT.

THIS INDENTURE made the day of one thousand nine hundred and BETWEEN son of residing at (hereinafter called the "Donor" which expression shall where the context admits include his heirs, executors, administrators, legal representatives and assigns) of the one part and the Panchayat Union Council of constituted under Madras Act XXXV of 1958 (hereinafter called the "the donee" which expression shall where the context admits include its successors and assigns) of the other part.

WHEREAS the donor is well and sufficiently entitled free from encumbrances to the piece or parcel of land and premises hereinafter described and intended to be hereby granted conveyed and assigned.

AND WHEREAS the donor has agreed to transfer the said piece or parcel of land and premises to the donee as a gift subject to the payment by the donee of all existing and future taxes, charges, assessments and ground-rent in respect of the same and the donee has agreed to accept the same subject to such conditions.

AND WHEREAS THE said piece or parcel of land and premises is of the value of Rs. for the purpose of stamp duty.

NOW THIS INDENTURE WITNESSETH that the donor doth hereby give, grant, convey and assign unto the donee who hereby accepts the same ALL THAT piece or parcel of land bearing Survey No. situated in the village of in the registration sub-district of in the registration district of and more particularly described in the schedule hereunder written TOGETHER with all buildings,

trees, commons, liberties, privileges, easements, advantages and appurtenances whatsover to the said piece or parcel of land, buildings and premises or any of them in anywise appertaining or heretofore occupied or enjoyed therewith AND all the estate right, title, interest-property claim and demand whatsoever of the donor into and upon the same premises TO HAVE AND TO HOLD the said piece or parcel of land and premises hereby granted, conveyed and assigned unto the donee for ever AND the donor doth hereby covenant with the donee that the donor now hath good right to grant convey and assign the premises hereby granted, conveyed and assigned unto the donee in manner aforesaid AND that the donee shall and may at all times hereafter peaceably and quietly possess and enjoy the said premises free from all encumbrances whatsoever without any lawful eviction, interruption, claim or demand whatsoever from or by the donor or any person claiming under or in trust for him AND further that the donor and all persons having or lawfully or equitably claiming any estate or interest in the said premises or any part thereof from under or in trust for the donor or from or under any of his ancestors shall and will from time to time and at all times hereafter at the request and cost of the donee do execute and register or cause to be done executed and registered all such acts, deeds and things whatsoever for further and more perfectly assuring the said premises and every part thereof unto the donee in manner aforesaid or as shall or may be reasonably required.

THE SCHEDULE ABOVE REFERRED TO.

ALL THAT piece or parcel of land and premises situated in the village/town in the registration sub-district of in the registration district of and bounded on the north by , on the south by on the east by and on the west by bearing Re-survey No. and Old Survey No. , and containing on the whole by admeasurement (be the same more or less).

Signed, sealed and delivered by the abovenamed in the presence of

Signed by the Commissioner of panchayat union in the presence of

The common seal of the panchayat union council was hereunto affixed i the presence of

IN WITNESS whereof the donor hath hereunto set his hand and the seal and the common seal of the panchayat union council of the donee was hereunto affixed, the day and year first above written.

SCHEDULE II.

[*See* rules 2 (2) and 3 (2).]

Form II (a).

TRANSFER BY SALE.

THIS INDENTURE made the day of . 19 BETWEEN the panchayat union council of constituted under Madras Act XXXV of 1958 (hereinafter called " the vendor " which

expression shall where the context admits include its successors and assigns) of the one part AND , son of , residing at (hereinafter called "the purchaser" which expression shall where the context admits include his heirs, executors, administrators, legal representatives and assigns) of the other part.

WHEREAS the vendor is possessed of and entitled to the piece or parcel of land and premises described in the schedule hereto and has agreed with the purchaser for the sale to him of the same subject to the quit-rent (if any) payable in respect of the same but otherwise free from encumbrances for the sum of Rs.

AND WHEREAS the Collector of district by an order No. , dated the day of , has sanctioned the sale of the property hereinafter contained.

* AND WHEREAS the Government of Madras have also by an order No. , dated the day of , sanctioned the sale of the property hereinafter contained.

AND WHEREAS due notice of the sale of the property hereinafter contained has been given in accordance with the provisions of the rules relating thereto.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rs. to the vendor paid by the purchaser on or before the execution of the presents (the receipt whereof the vendor doth hereby acknowledge) the vendor as beneficial owner and in pursuance of every statutory and other authority hereunto enabling it doth hereby grant, convey and assign unto the purchaser ALL THAT piece or parcel of land situated in and more particularly described in the schedule hereunder written and which together with the messuage or tenement erected thereon is commonly called or known as TOGETHER with all buildings, godowns, trees, commons, hedges, ditches, fences, ways, waters, water-courses, liberties, privileges, easements, advantages and appurtenances whatsoever to the said piece or parcel of the land messuage and premises or any of them in anywise appertaining or heretofore occupied or enjoyed therewith AND all the estate right, title, interest, property, claim and demand whatsoever of the vendor into and upon the same premises TO HAVE AND TO HOLD the said piece or parcel of land, messuage and premises hereby granted, conveyed and assigned unto the purchaser for ever AND the vendor doth hereby covenant with the purchaser that the vendor now hath good right to grant, convey and assign the premises hereby granted, conveyed, and assigned unto the purchaser in manner aforesaid AND that the purchaser shall and may at all times hereafter peaceably and quietly possess and enjoy the said premises free from all encumbrances whatsoever and receive the rents and profits thereof without any lawful eviction, interruption, claim or demand whatsoever from or by the vendor or any other person or persons AND further that the vendor and all persons having or lawfully or equitably claiming any estate or interest in the said premises or any of them or any part thereof from under or in trust for the vendor shall and will from time to time and at all times hereafter at the request and cost of the purchaser do execute and register or cause to be done executed and registered and all such acts, deeds and things whatsoever for further and more perfectly assuring the said premises and every

* Retain only if value exceeds Rs. 10,000.

part thereof unto the purchaser in manner aforesaid as shall or may be reasonably required AND the purchaser doth hereby covenant with the vendor that he, the purchaser, as aforesaid will at all times hereafter pay all assessments and taxes that may now be payable or at any time hereafter be levied or imposed upon the said premises hereby conveyed by the Government of Madras under any rules that are now or may hereafter be in force for the levy of assessments and taxes on lands and premises of a like nature.

THE SCHEDULE ABOVE REFERRED TO.

ALL THAT piece or parcel of land situated in the village/town of in the registration sub-district of in the registration district of bearing Re-survey No. Old Survey No. bounded on the north by , on the south by , on the east by and on the west by and containing by admeasurement or thereabouts.

Signed by the Commissioner of panchayat union in the presence of :

The common seal of the panchayat union council was hereunto affixed in the presence of :

Signed, sealed and delivered by the abovenamed in the presence of :

IN WITNESS WHERE OF the common seal of the panchayat union council of was hereunto affixed and has hereunto affixed his hand and seal, the day and year first above written.

Form II (b).

TRANSFER BY EXCHANGE.

THIS INDENTURE made the day of 19 BETWEEN the panchayat union council of constituted under Madras Act XXXV of 1958 (hereinafter called panchayat union council which expression shall where the context admits, include its successors and assigns) of the one part AND , son of , residing at (hereinafter called the party of the second part which expression shall where the context admits, include his heirs, executors, administrators, legal representatives and assigns) of the other part.

WHEREAS the panchayat union council is well and truly entitled to and possessed of the piece or parcel of land more particularly described in the first schedule hereto together with the buildings thereon free from encumbrances and the party of the second part is also well and truly entitled to and possessed of the piece or parcel of land more particularly described in the second schedule hereto together with the buildings thereon free from encumbrances.

AND WHEREAS the parties hereto have agreed to effect such exchange as is hereinafter contained of the said pieces or parcels of land more particularly described in the first and second schedules hereto respectively.

AND WHEREAS the Collector of district by an order No. , dated the day of , has sanctioned the exchange of the properties in manner hereinafter contained

* AND WHEREAS the Government of Madras have also by an order No. , dated the day of sanctioned the exchange of the properties in manner hereinafter contained.

AND WHEREAS due notice of the exchange in manner hereinafter contained has been given in accordance with the provisions of the rules relating thereto.

NOW THIS INDENTURE WITNESSETH that in consideration of the conveyance by the party of the second part thereinafter contained the panchayat union council in pursuance of every statutory and other authority hereunto enabling it doth hereby grant convey and assign unto the party of the second part all that piece or parcel of land of the value of Rs. or thereabouts situated in and more particularly described in the first schedule hereunder written and coloured on the map or plan marked A hereunto annexed TOGETHER with all buildings, trees, commons, hedges, ditches, fences, ways, waters, water-courses, liberties, privileges, easements, advantages, and appurtenances whatsoever to the said piece or parcel of land and premises or any of them in anywise appertaining or hereto before occupied or enjoyed therewith AND all the estate right, title, interest, property, claim and demand whatsoever of the panchayat union council into and upon the same premises TO HAVE AND TO HOLD the said piece or parcel of land and premises hereby granted and assigned or expressed so to be unto the party of the second part for ever and the party of the second part doth hereby covenant with the panchayt union council that he, the party of the second part, will at all times hereafter pay the assessment or ground-rent of or such other amount as the Collector of may from time to time determine and any other ground-rent assessment and taxes that are or may from time to time be levied upon the said piece or parcel of land or premises by the Central Government or the Government of Madras or by any local or other authority AND THIS INDETURE FURTHER WITNESSETH that in consideration of the conveyance by the panchayat union council hereinbefore contained the party of the second part doth hereby grant, convey and assign unto the panchayat union council all that piece or parcel of land of the value of rupees or thereabouts situated in and being more particularly described in the second schedule hereunder written and coloured on the map or plan marked B hereto annexed TOGETHER with all buildings, trees, commons, hedges, ditches, fences, ways, waters, water-courses, liberties, privileges, easements, advantages and appurtenances whatsoever to the said piece or parcel of land and premises or any of them in any wise appertaining or heretofore occupied or enjoyed therewith AND all the estate right, title, interest, property claim and demand whatsoever of the party of the second part into and upon such last mentioned premises TO HAVE TO HOLD the said piece or parcel of land and premises lastly hereinbefore expressed to be hereby granted, conveyed and assigned unto the panchayat union council for ever and the panchayat union council doth hereby covenant with the party of the second part that the panchayat union council will at all times hereafter pay the assessments and taxes that are or may from time to time be levied upon the said piece or parcel of land or premises by the Central Government or the Government of Madras or

* Retain only if value exceeds Rs. 10,000.

by any local or other authority AND THE PARTIES HERETO MUTUALLY COVENANT AND AGREE EACH WITH THE OTHER OF THEM that notwithstanding any act, deed or thing done or executed or knowingly suffered to the contrary they now have good right to grant, convey and assign respectively the said premises expressed to be hereby granted, conveyed and assigned in manner aforesaid and that either party shall and may at all times hereafter peaceably and quietly possess and enjoy such last-mentioned premises and receive the rents and profits thereof without any lawful eviction, interruption, claim or demand whatsoever from or by the other party or any person or persons lawfully or equitably claiming from under or in trust for the said party and that free from all encumbrances whatsoever made or suffered by either party or any person or persons lawfully or equitably claiming as aforesaid AND FURTHER that the parties and all persons having or lawfully or equitably claiming any estate or interest in the said premises or any part thereof from under or in trust for any of the parties shall and will from time to time and at all times hereafter at the request and cost of the other party do execute and register or cause to be done, executed and registered all such acts, deeds and things whatsoever for further and more perfectly assuring such last-mentioned premises and every part thereof unto the other party in manner aforesaid as shall or may be reasonably required.

THE FIRST SCHEDULE ABOVE REFFERRED TO.

ALL THAT piece or parcel of land coloured in the plan marked A attached hereto and situate in the village/town of in the registration sub-district of in the registration district of bearing Re-survey No. , Old Survey No. bounded on the north by Re-survey No. , on the east by Re-survey No. , on the south by Re-survey No. and on the west by Re-survey No. and containing by admeasurement or thereabouts.

THE SECOND SCHEDULE ABOVE REFERRED TO.

ALL THAT piece or parcel of land coloured in the plan marked B hereto attached and situate in the village/town of in the registration sub-district of in the registration district of bearing Re-survey No. Old Survey No. bounded on the north by Re-Survey No. , on the east by Resurvey No. and on the south by Resurvey No. and on the west by Resurvey No. and containing by admeasurement or thereabouts.

The common seal of the Panchayat union council of was hereunto affixed in the presence of :

Signed by the Commissioner of panchayat union in the presence of :

Signed, sealed and delivered by the abovenamed in the presence of :

IN WITNESS WHEREOF the common seal of the panchayat union council was hereunto affixed and hath hereunto set his hand and seal the day and year first above written.

Form II (c)

TRANSFER BY MORTGAGE.

THIS INDENTURE made the day of 19 , BETWEEN the panchayat union council of constituted under Madras Act XXXV of 1958 (hereinafter called "the mortgagor" which expression shall where the context so admits include its successors and assigns) of the one part AND , son of , residing at (hereinafter called "the mortgagee" which expression shall where the context so admits include his heirs, executors, administrators, legal representatives and assigns) of the other part.

WHEREAS the mortgagor is well and truly entitled to and possessed of the piece or parcel of land and premises described in the schedule hereto :

AND WHEREAS the mortgagee has agreed to lend the mortgagor the sum of Rs. on having the repayment thereof with interest at the rate hereinafter mentioned secured in manner hereinafter appearing

AND WHEREAS the Collector of district by an order No. , dated the day of 19 has sanctioned the mortgage of the properties in manner, hereinafter contained :

AND WHEREAS the Government of Madras have also by an Order No. , dated the day of sanctioned the mortgage of the properties in manner hereinafter contained :

*AND WHEREAS due notice of the mortgage in manner hereinafter contained has been given in accordance with the provisions of the rules relating thereto :

NOW THIS INDENTURE WITNESSETH that in consideration of the sum of Rs. on or before the execution of these presents paid to the mortgagor by the mortgagee (the receipt whereof the mortgagor doth hereby acknowledge the mortgagor doth hereby covenant with the mortgagee that the mortgagor will on demand pay to the mortgagee the sum of Rs. with interest thereon at the rate of Rs. per cent per annum.

AND THIS INDENTURE ALSO WITNESSETH that for the same consideration the mortgagor doth hereby give and grant unto the mortgagee a simple mortgage of ALL THAT piece or parcel of land situate in and more particularly described in the schedule hereunder written and which together with the messuage or tenement erected thereon is commonly called or known as TOGETHER with all buildings, godowns, trees, commons, hedges, ditches, fences, ways, waters, water-courses, liberties, privileges, easements, advantages and appurtenances whatsoever to the said piece or parcel of land messuage and premises or any of them in anywise appertaining heretofore or hereafter to be occupied or enjoyed therewith AND all the estate right, title, interest, property claim and demand whatsoever of the mortgagor into and upon the same premises AND the mortgagor doth hereby covenant

* Retain only if value exceeds Rs. 10,000.

with the mortgagee that the mortgagor will so long as any money shall remain due on the security of these presents keep all the messuages and buildings now existing or hereafter to be erected on the said premises hereinbefore expressed to be hereby granted, conveyed and assigned in good and substantial repair and insured against loss or damage by fire in the sum of Rs. at the least in some office or offices approved by and in the name or names of the mortgagee and will duly and punctually pay all premiums and sums of money necessary for such purpose and for keeping such insurance on foot and also all quit-rent assessment rates, taxes and other outgoings for the time being payable in respect of or charged upon the said premises or any of them and will forthwith deliver to the mortgagee the policy or policies of insurance and the receipt for every sum payable as aforesaid or in so delivering any policy or policies or receipt as aforesaid it shall be lawful for but not incumbent upon the mortgagee to enter into and upon the said premises and put the same into proper and substantial repair or (as the case may be) to insure and keep insured the said buildings in any sum not exceeding the amount aforesaid and to pay the premiums and all expenses incurred in so doing or (as the case may be) any such quit-rent assessment, rates, taxes or other outgoings as aforesaid AND further that the mortgagor will forthwith repay to the mortgagee all such premiums, expenses and other moneys with interest thereon at the rate, aforesaid from the time of each payment and that until repayment the hereby mortgaged premises shall stand charged with the amount to be repaid and interest thereon at the rate aforesaid and that all moneys received in respect of any insurance shall at the option of the mortgagee be applied either in re-instating or restoring the buildings insured or in or towards payment of the moneys for the time being owing on the security of these presents AND the mortgagor doth hereby covenant with the mortgagee that the mortgagor now hath power to give and grant a simple mortgage unto the mortgagee AND it is hereby expressly agreed and declared that should the properties described in the schedule hereto prove insufficient when sold to satisfy the amount due under this mortgage the mortgagor will be personally liable for the amount for the time being due and owing under this mortgage.

THE SCHEDULE ABOVE REFERRED TO.

ALL THAT piece or parcel of land and premises situated in the village/town of in the registration sub-district of in the registration district of and bounded on the north by , on the south by , on the east by and on the west by bearing Re-survey No. and Old Survey No. and containing on the whole by admeasurement (be the same more or less).

Signed by the Commissioner of the Panchayat Union of in the presence of :

The common seal of the Panchayat Union Council was hereunto affixed in the presence of :

IN WITNESS whereof the common seal of the mortgagor hath hereunto been affixed the day and year first above written.

Form II (d)

TRANSFER BY GIFT.

THIS INDENTURE made the day of 19 , BETWEEN the Panchayat Union Council of constituted under Madras Act XXXV of 1958 (hereinafter called "the donor" which expression shall where the context so admits include its successors and assigns) of the one part AND , son of , residing at (hereinafter called "the donee" which expression shall where the context so admits include his heirs, executors, administrators and legal representatives and assigns) of the other part.

WHEREAS the donor is well and sufficiently entitled free from encumbrances to the piece of land and premises hereinafter described and intended to be hereby granted, conveyed and assigned :

AND WHEREAS the donor has agreed to transfer the said piece of land and premises to the donee as a gift to be used for the purposes of subject to the payment by the donee of all existing and future taxes, charges assessments and ground-rent in respect of the same and the donee has agreed to accept the said piece of land and premises subject to the said conditions :

AND WHEREAS the said piece of land and premises is of the value of rupees for the purpose of Stamp Duty:

AND WHEREAS the Collector of district by an order No. , dated the day of has sanctioned the gift of the property hereinafter contained :

AND WHEREAS due notice of the gift in manner hereinafter contained has been given in accordance with the provisions of the rules relating thereto :

*AND WHEREAS the Government of Madras have also by an order No. , dated the day of have sanctioned the gift of the property hereinafter contained.

NOW THIS INDENTURE WITNESSETH that the donor doth hereby give grant, convey and assign unto the donee who hereby accepts the same ALL THAT piece or parcel of land bearing Survey No. situated in the village of in the registration sub-district of in the registration district of and more particularly described in the schedule hereunder written TOGETHER with all buildings, trees, commons, hedges, ditches, fences, ways, waters, water-courses, liberties, privileges, easements, advantages and appurtenances whatsoever to the said piece or parcel of land, buildings and premises or any of them in anywise appertaining or heretofore occupied or enjoyed therewith AND all the estate right, title, interest, property claim and demand whatsoever of the donor into and upon the same premises TO HAVE AND TO HOLD the said piece or parcel of land and premises hereby granted, conveyed and assigned unto the donee for ever AND the donor doth hereby covenant with the donee that the donor now hath good right to grant, convey and assign the premises hereby granted, conveyed and assigned unto the donee in manner aforesaid

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*** Retain only if value exceeds Rs. 10,000.**

AND that the donee shall and may at all times hereafter peaceably and quietly possess and enjoy the said premises free from all encumbrances whatsoever without any lawful eviction interruption claim or demand whatsoever from or by the donor AND further the donor and all persons having or lawfully or equitably claiming any estate or interest in the said premises or any part thereof from under or in trust for the donor shall and will from time to time and at all times hereafter at the request and cost of the donee do execute and register or cause to be done executed and registered all such acts, deeds and things whatsoever for further and more perfectly assuring the said premises and every part thereof unto the donee in manner aforesaid or as shall or may be reasonably required and the donee doth hereby covenent with the donor that he will at all times hereafter bear, pay and discharge all existing and future taxes, charges or assessments, payable in respect of the aforesaid land and premises inclusive of the ground-rent or assessment of Rs. or any other sum that may from time to time be levied as such upon the piece or parcel of land by the Collector of the district on behalf of the Central Government or the Government of Madras.

THE SCHEDULE ABOVE REFERRED TO.

All that piece or parcel of land and premises situated in the village/town of in the registration sub-district of in the registration district of and bounded on the north by , on the south by , on the east by and on the west by bearing Survey No. and containing on the whole by admeasurement or thereabouts.

Signed by the Commissioner of the panchayat union of in the presence of:

Signed, sealed and delivered by the abovenamed in the presence of:

The common seal of the panchayat union council was hereunto affixed in the presence of:

IN WITNESS whereof the common seal of the panchayat union council of the donor was hereunto affixed and the donee hath hereunto set his hand and seal the day and year first above written.

SCHEDULE III.

Form III (a)

[*See* rules 4 (2) and 5 (2).]

TRANSFER BY LEASE.

THIS INDENTURE made the day of 19 BETWEEN the panchayat union council of constituted under Madras Act XXXV of 1958 (hereinafter called "the lessor" which expression where the context admits shall include its successors and assigns), of the one part AND , son of residing at and carrying on business as (hereinafter called "the lessee" which expression where the context admits shall include his heirs, executors, administrators, legal representatives and permitted assigns) of the other part.

WHEREAS the lessee has applied to the lessor for a lease of the property more particularly described in the first schedule hereto for the period and at the rate of rent and subject to the terms and conditions hereinafter contained :

AND WHEREAS the lessor has agreed to grant a lease of the said property, in manner hereinafter contained :

*AND WHEREAS the Collector by an order No. , dated day of has sanctioned the lease of the property on and subject to the special conditions contained in the second schedule hereto) ;

AND WHEREAS due notice of the lease of the property has been given in accordance with the provisions of the rules relating thereto :

NOW THIS INDENTURE WITNESSETH :

1. That in consideration of the rent hereby reserved and of the covenants by the lessee herein contained the lessor demises unto the lessee ALL that piece or parcel of land together with the buildings and premises known as situate in the registration sub-district of in the registration district of bearing Survey No. for the term of years from the day of 19 . PAYING thereof in advance the monthly rent of Rs. clear of all deductions the first of such payments to be made on the day of 19 .

2. The lessee covenants with the lessor as follows :—

(1) To pay the reserved rent on or before the first day of each month in advance and in manner aforesaid.

(2) To bear pay and discharge all existing and future charges, assessments and outgoings payable in respect of the said premises inclusive of the ground-rent of Rs. or any other sum that may from time to time be levied as such upon the piece or parcel of land by the Collector of the district on behalf of the Central Government or the Government of Madras.

(3) To keep the exterior and the interior of the demised premises and all additions thereto and the boundary walls and fences thereof and the rains, soil and other pipes and sanitary and water apparatus and electric fittings and fixtures thereof in good and tenantable repair and condition.

(4) Not to make or permit to be made under any circumstances any alterations in or additions to the demised buildings without the previous consent in writing of the lessor or its duly authorised officers PROVIDED ALWAYS that if the lessee is permitted to make any alterations by the lessor or duly its authorised officers the lessee shall not be entitled to any compensation therefor.

(5) To permit the lessor and its authorised officers or agents with or without workmen or others at all reasonable times on giving one day's previou notice to enter upon the demised premises and to view the condition thereof and upon notice being given by the lessor or his authorised officers to repair within one month from the service of the notice in accordance therewith.

* Retain only if value exceeds Rs. 10,000.

(6) To observe and fulfil the terms and conditions prescribed by the Inspector and contained in the second schedule hereto annexed.

(7) Not to assign underlet or part with the possession of the demised premises or any part thereof without first obtaining the written consent of the lessor or its authorised officers.

(8) To yield up the demised premises with all fixtures and additions thereto at the determination of the tenancy in good and tenantable repair and condition in accordance with the covenants herein contained.

3. The lessor covenants with the lessee as follows :—

(1) The lessee paying the rent hereby reserved and observing and performing the several covenants and stipulations herein on his part contained shall peaceably hold and enjoy the demised premises during the said term without any interruption by the lessor or any person rightfully claiming under or in trust for him.

(2) To carry out all repairs to main walls, roof and foundations due to fair reasonable wear and tear, the decision of the Executive Engineer for the time being of division as to the necessity for such repairs being final.

4. PROVIDED ALWAYS and it is hereby expressly agreed by and between the parties hereto as follows :—

(1) If the rent hereby reserved or any part thereof shall be unpaid for 14 days after becoming payable (whether formerly demanded or not) or if any covenant on the lessee's part herein contained shall not be performed or observed or if the lessee or other person in whom for the time being the term hereby created shall be vested shall become insolvent then and in any of the said cases it shall be lawful for the lessor or its authorized officers at any time thereafter to re-enter upon the demised premises or any part thereof in the name of the whole and thereupon this demise shall absolutely determine but without prejudice to the right of action of the lessor in respect of the breach of any of the lessee's covenants herein contained.

(2) If at any time it appears to the Collector or the lessor (whose decision shall be final) that it is necessary in the public interest to determine the lease it shall be lawful for the said Collector or the lessor forthwith to cancel this lease by notice in writing addressed to the lessee at his last known place of residence and thereupon this demise shall absolutely determine and the lessee shall not be entitled to any compensation whatsoever in respect of such determination except a proportionate abatement of any rent that may have been paid by the lessee in advance.

THE FIRST SCHEDULE ABOVE REFERRED TO.

ALL THAT piece or parcel of land and premises situated in the village/town of in the registration sub-district of in the registration district of and bounded on the north by , on the south by , on the west by and on the east by bearing Survey No. and Door No. and containing on the whole by admeasurement be the same more or less.

THE SECOND SCHEDULE ABOVE REFERRED TO.

Conditions imposed by the Collector

Signed by the Commissioner of panchayat union in the presence of

The common seal of the panchayat union council of was hereunto affixed in the presence of

Signed, sealed and delivered by the abovenamed in the presence of

IN WITNESS whereof the common seal of the panchayat union council of the lessor was hereunto affixed and the lessee hath hereunto set his hand and seal the day and year first above written.

Form III (b)

[*See* rule 6 (2).]

TRANSFER BY LEASE.

THIS INDENTURE made the day of 19 , BETWEEN the panchayat union council of constituted under Madras Act XXXV of 1958 (hereinafter called " the lessor " which expression where the context admits shall include its successors and assigns) of the one part and , son of , residing at and carrying on business as (hereinafter called " the lessee " which expression where the context admits shall include his heirs executors administrators, legal representatives and permitted assigns) of the other part.

WHEREAS the lessee has applied to the lessor for a lease of the property more particularly described in the first schedule hereto for the period and at the rate of rent and subject to the terms and conditions hereinafter contained and whereas the lessor has agreed to grant a lease of the said property in manner hereinafter contained

*(AND WHEREAS the Collector of district by an order No. , dated day of has sanctioned the lease of the property on and subject to the special conditions contained in the second schedule hereto.)

AND WHEREAS due notice of the lease of the property has been given in accordance with the provisions of the rules relating thereto : Now THIS INDENTURE WITNESSETH AS follows :—

1. In consideration of the rent hereby reserved and of the covenants by the lessee herein contained the lessor demises unto the lessee all that piece of land forming part of the road side/street margin and more particularly described in the schedule attached hereto for a term of years from the day of 19 paying therefor in advance the rent of Rs. for each year clear of all such deductions, the first of such payments to be made on the day of 19 .

* Retain if necessary.

2. The lessee covenants with the lessor as follows :—

(a) To pay the reserved rent on or before the 1st day of each year in advance and in manner aforesaid.

(b) To bear pay and discharge all existing and future taxes, charges, assessments and outgoing payable in respect of the demised land (inclusive of the ground-rent of Rs. or any other sum that may from time to time be levied as such upon the piece or parcel of land by the Collector of the district on behalf of the Central Government or the Government of Madras).

(c) To keep the demised land in good condition.

(d) Not to make or permit to be made under any circumstances any alterations in or additions to the demised land without the previous consent in writing of the lessor or its duly authorized officers provided always that if the lessee is permitted to make any alterations by the lessor or its duly authorised officers the lessee shall not be entitled to any compensation therefor.

(e) To permit the lessor and its authorized officers, or agents with or without workmen at all reasonable times on giving one day's previous notice to enter upon the demised land and to view the condition thereof.

(f) To use the demised land only for the purposes for which it is leased.

(g) Not to assign or under-let or part with the possession of the demised land or any part thereof without first obtaining the written consent of the lessor or its authorized officers.

(h) To yield up the demised land in good condition in accordance with covenants herein contained.

3. The lessor covenants with the lessee that the lessee paying the rent hereby reserved and observing and performing the several covenants and stipulations herein on his part contained shall peaceably hold and enjoy the demised land during the said term without any interruption by the lessor or any person rightly claiming under or in trust for the lessor.

4. The lease is liable to be terminated at any time within the period of the lease without payment of any compensation to the lessee if in the opinion of the lessor or of the District Collector it is necessary in the public interest to remove any structure erected on the demised land.

5. If the rent hereby reserved or any part thereof is not paid whether formally demanded or not in accordance with the stipulation herein contained or if any covenant on the lessee's part herein contained shall not be performed or observed or if the lessee or other person in whom for the time being the term hereby created shall be vested shall become insolvent then and in any of the said cases it shall be lawful for the lessor or its authorized officers at any time thereafter to re-enter upon the demised land or any part thereof in the name of the whole and thereupon this demise shall absolutely determine but without prejudice to the right of action of the lessor in respect of the breach of any of the lessee's covenants herein contained.

6. If either party shall desire to determine the present demise and shall give to the other party three calendar months' previous notice in writing of such desire then immediately on the expiration of the three

calendar months, the present demise and everything herein contained shall cease and be void but without prejudice to the remedies of either party against the other in respect of any antecedent claim or breach of covenant.

7. On the expiry of the period for which the lease is granted unless the lease is renewed by the lessor or when the lease is terminated under clause 4 the lessee is bound to remove all the structures existing on the demised land. If the lessee fails to remove the structure within three months from the date on which the lease expired or within three months from the date of the receipt of a notice under clause 4 whichever is earlier the lesser shall be at liberty to cause the same to be removed without notice to the lessee and the lessee hereby makes himself liable for the costs of such removal and the lessee shall not claim any compensation for the structure so removed or for any damage or loss caused by such removal.

THE FIRST SCHEDULE ABOVE REFERRED TO.

ALL THAT piece or parcel of land and premises situated in the village/town of in the registration sub-district of in the registration district of and bounded on the north by on the south of on the west by and on the east by bearing Survey No. and Door No. and containing on the whole by admeasurement be the same more or less.

THE SECOND SCHEDULE ABOVE REFERRED TO.

Conditions imposed by the Collector of district.

Signed by the Commissioner of Panchayat Union in the presence of

The common seal of the Panchayat Union Council was hereunte affixed in the presence of

Signed, sealed and delivered by the abovenamed in the presence of

In witness whereof the common seal of the panchayat union council of the lesser was hereunto affixed and the lessee hath here ι.to set his hand and seal the day and year above written.

(G.O. No. 261, R.D. & L.A., dated 1st February 1962.)

70. CLASSIFICATION OF PUBLIC ROADS, FAIRS AND FESTIVALS.

1. The classification of public roads, fairs and festivals, in any panchayat area as appertaining to the panchayat union council or the panchayat shall be ordered by the Additional Development Commissioner in consultation with—

(i) the Collector and the Chief Engineer (Highways) in the case of public roads; and

(ii) the Director of Public Health in the case of fairs and festivals.

2. Before any classification is ordered under rule 1, the Panchayat Union Council and the panchayat concerned shall be given a reasonable opportunity of expressing their opinion.

3. The Government shall have power to revise, in consultation with the District Development Council concerned, any classification ordered by the Additional Development Commissioner under rule 1.

(G.O. Ms. No. 1677, L. A., dated 8th October 1960.)

(G.O. Ms. No. 3162, R.D. & L.A., dated 28th November 1961.)

(105) CLASSIFICATION AS PANCHAYAT UNION ROADS AND PANCHAYAT ROADS.

For purposes of control and maintenance, roads in the State are classified by Government as follows :—

(i) National Highways ;

(ii) State Highways ;

(iii) Major District Roads ;

(iv) Other District Roads ; and

(v) Village Roads.

The Union Government are responsible for the maintenance and improvement of the National Highways ; while the State Government are responsible for the maintenance and improvement of the State Highways and the Major District Roads.

2. Under section 60 (1) of the Madras District Boards Act, 1920, all the public roads in the district which are classified as "district roads" and all public roads in non-panchayat areas in the district vest in the district board. Therefore, of the other District Roads and Village Roads referred to in paragraph 1 above, those in panchayat areas which are classified as District Roads and all those in non-panchayat areas in the district are the responsibility of the District Board. All other public roads (that is to say roads other than District Roads, National Highways, State Highways and Major District Roads) are the responsibility of the panchayats concerned in panchayat areas.

3. One of the functions to be performed by the District Development Council under section 5 (2) (c) of the Madras District Development Councils Act, 1958, is to advise the Government on the question of classification of public roads (other than roads classified by the Government as National Highways, State Highways and Major District Roads) as "Panchayat Union Roads" and "Village Roads". Under section 77 (1) of the Madras Panchayats Act, 1958, all public roads which are classified as "Panchayat Union Roads" vest in the Panchayat Union Council concerned and under section 65, it is the duty of the Panchayat Union Council to make a reasonable provision for the construction, repair and maintenance of all Panchayat Union Roads. Under section 76 (1) of the Madras Panchayats Act, 1958, all public roads in a panchayat area other than those classified as National Highways, State Highways, Major District Roads and Panchayat Union Roads vest in the panchayat concerned and under section 63, it is the duty of the panchayat to make reasonable provision for the construction, repair and maintenance of all such roads vested in it.

4. The intention behind the scheme of classification of roads into different categories and the fixation of responsibility for maintenance and control in different authorities is that the Government (Union and State) should maintain, at a sufficienty high standard, all roads of All-India and State-wide importance. The State Government should, in addition, maintain so many of the roads of purely inter-district importance as can be efficiently maintained at the appropriate standard, with the help of funds anticipated to be available therefor. This may be expected to be a progressively increasing factor and additions may be made at quinquennial intervals to the roads calssified as Major District Roads maintained by Government. It follows that all roads in rural areas which, for the time being, cannot be so maintained should be the responsibility either of Panchayat Unions or of Panchayats.

5. Thus there will be at any given time, an aggregate mileage of roads which must be maintained either by the Panchayat Union or by the Panchayat. The financial resources of both bodies have been clearly demarcated in the new Act. The classification of some roads as Panchayat Union Roads and all other roads as Panchayat, village/town roads must obviously be effected with reference to available resources. Though the Act does not lay down any particular criteria for classification purposes, note should be taken of section 131 of the new Act, which provides a "Local Roads Grant" ear-marked for maintenance of Panchayat Union Roads. The amount of this grant will exceed (in every block) the old "toll compensation" payable to the district board which it replaces. The amount of this grant is also to be settled and reviewed at quinquennial intervals. The intention of the Legislature Committee on Local Administration which recommended this arrangement was that those roads should be classified as Panchayat Union Roads which are recognisably of inter-block importance and which can be maintained, at an appropriate standard with the funds anticipated as available therefor; that is to say the amount calculated at 40 Paise per capita *plus* whatever (on the basis of past experience of District Board management) can be expected to be made available in addition, out of the Panchayat Union (General) Fund. Whatever is not classified as Panchayat Union Road on this basis, will automatically become classified as Panchayat Village/Town Roads; in respect of the part thereof which lies within the Panchayat village (or Panchayat town) notified under the new Act.

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(G.O. No. 406, L.A., dated 8th March 1960.)

Before the present classification of roads was attempted all classified roads in the State fell under the following Categories—

National Highways,

State Highways,

Major District Roads,

Other District Roads, and

Village Roads.

In respect of the National Highways the responsibility is with the Union Government The State Highways and Major District Roads are the responsibility of the State Government, while all other public roads are the responsibility of the District Boards and the Panchayats. The State Government have been taking over every year certain mileage of roads which form bus routes for future maintenance by the State Highways Department. The extent to which such take over can be effected is completely subject to the funds available with the State Government for the maintenance of such roads. While, therefore, the State Government will continue every year to take over such mileage of bus routes as have acquired sufficient importance as to make it necessary for the State Government to take over and maintain them, no guarantee whatsoever can be given by the State Government that any particular mileage of roads or any particular roads among these will be taken over by the State Government on any particular date. Nor is it possible for the State Government to accept responsibility for the maintenance of these roads, merely because some of the Panchayat Unions have been apparently misled into believing that if they declined to maintain the road from out of the funds available with them, the Government would take them over.

Government wish to make it explicitly clear that all ex-District Board Roads should be maintained either by the Panchayat Union or by the Panchayat and no commitment is to be made in advance in respect of any such road being taken over by the State Government.

The Panchayat Union should take upon itself responsibility for the maintenance of strictly that mileage of roads which can be efficiently maintained with the funds so available. What ever mileage of roads exists over and above this is necessarily to be classified as Panchayat road and the Panchayat concerned will have to be charged with the responsibility of maintaining these roads to such standard as the

Panchayats may be in a position to do. The question, therefore, whether a greater or lesser mileage of roads should be classified as Union roads is clearly a matter only for the Panchayat Union to decide. Once the Panchayat Union has decided as to what mileage it should take over as its own responsibility, the remaining mileage of roads, which do not fall within the ambit of the State Highways and Rural Works Department will have to go to the Panchayats.

* * * *

(G.O. No. 488, R.D. & L.A., dated 17th February 1961.)

71. ILLICIT CUTTING OF TREES.

The village headman shall report every case of illicit cutting of trees on road margins or on land vesting in the panchayat union council, to the Tahsildar through the Revenue Inspector concerned and shall also send a copy of the report to the commissioner. The commissioner shall, thereupon, within a fortnight from the date of the said report, inform the Tahsildar of the action taken or proposed to be taken against the person or persons responsible for the illicit cutting. If no communication is received by the Tahsildar from the commissioner within the time allowed, he shall, after ascertaining that the panchayat union council has not taken action in the matter, himself lay the complaint of the said offence before the appropriate Judicial Magistrate.

(G.O. No. 261, R.D. & L.A., dated 1st February 1962.)

72. TRANSFER OF IRRIGATION FUNCTIONS TO PANCHAYAT UNION COUNCILS.

The conditions subject to which the functions in respect of village irrigation works specified in sub-section (1) of section 85 of the Madras Panchayats Act, 1958, may be transferred to Panchayat Union Councils shall be as follows :—

(1) The transfer to any panchayat union council shall be restricted to minor irrigation sources in charge of the Revenue Department, which are situated within such panchayat union, provided that such sources do not form part of a river irrigation system. Tanks under the control of the Public Works Department shall not be transferred even if they are unconnected with a river irrigation system.

(2) The Panchayat Union Council shall, with effect from the date from which functions in respect of any village irrigation work are transferred to it, make its own arrangements for the discharge thereof and shall if necessary, employ its own staff. In the exercise of such functions, the Panchayat Union Council shall also have general control over the nirgantis, if any, employed by the Government. The Revenue Department shall, however, retain the power of appointment, punishment, dismissal and payment of salary or other allowances to the nirgantis.

(3) The Panchayat Union Council shall have power to regulate the manner and order in which the lands in the village under the irrigation work shall be irrigated, the time at which the supply of water shall commence, the period during which the supply of water shall continue and the total quantity of water to be supplied. But the Panchayat Union Council shall so exercise its power of regulation as not to interfere with any established or customary right to preferential or proportional supply. The Panchayat Union Council shall be responsible as a body to decide on all details regarding the regulation of turns of irrigation. The actual operation of the shutters shall be the responsibility of the village headman only, subject to the general control of the Panchayat Union Council.

(4) The Panchayat Union Council shall not empower any committee appointed by it under section 53 (3) of the Madras Panchayats Act, 1958, for the efficient performance of its duties and functions under section 85 (1) of the said Act, to regulate the turns of irrigation.

(5) The Panchayat Union Council shall not effect any alteration in the sluices of the irrigation work or interfere with the standard and specification laid down in the Tank Restoration Scheme Memoirs in respect of such work or raise, lower or extend the weirs or calingulas, or make any material alterations in or interfere with the headwork, if any, of the channels.

(6) The Panchayat Union Council shall be responsible for keeping watch over the bund of the irrigation work during the rainy season.

(7) The Panchayat Union Council shall make good, any damage to the sluices, weirs, calingulas, channels, headworks, bund or other works forming part of or connected with the irrigation work resulting from its misfeasance or non-feasance, the decision of the District Collector as to whether any particular item of damage was the result of any misfeasance or non-feasance on the part of the Panchayat Union Council, being final.

(8) The Panchayat Union Council shall not excavate earth at any time for any purpose within thirty feet of either toe of the bund of the irrigation work.

(9) Any function in respect of a village or town irrigation work transferred to a Panchayat Union Council may, at any time, be resumed, without assigning any reason, by the Government or the authority to whom powers may be delegated under section 157 of the Madras Panchayats Act, 1958.

(10) The maintenance of all irrigation works transferred to the panchayat union council shall be under the control and supervision of the panchayat union engineer (Block Engineer or supervisor,

as the case may be) and shall be subject to inspection by the Revenue Divisional Officer.

(G.O. Ms No. 1677, L.A., dated 8th October 1960.)
(G.O. Ms. 2185, R.D. & L.A., dated 4th August 1961.)
(G.O. Ms. No. 3374, R.D. & L.A., dated 26th December 1961.)
(G.O. Ms. No. 754, R.D. & L.A., dated 8th April 1963.)

SUPPLEMENTARY RULES.

1. *Transfer of Minor Irrigation Works.*—All minor irrigation works irrigating not exceeding 200 acres which are under the control of the Revenue Department excepting those which do not form part of a river irrigation system and those which are for special reasons kept under the control of the Public Works Department, shall vest with the Panchayat Union Council concerned, subject to the concurrence of the Panchayat Union Council. The whole of the income derived from the fishery rights of the Government in such works shall be credited to the Panchayat Union (General) Fund.

2. *List of Minor Irrigation Sources.*—The Union Engineers of Panchayat Unions and Assistant Engineers of Highways and Rural Works Department shall maintain a complete list of minor irrigation sources within their respective jurisdiction. It shall be in Form I appended to these rules. It shall be brought up-to-date annually by including in it new sources brought under the control of the Panchayat Unions. When a source passes out of the control of a Panchayat Union Council it shall be recorded in the remarks column of the list. This list will serve as an index to the standing ledger of minor irrigation sources in Form II appended to these rules.

3. *Standing ledger of Minor Irrigation Sources.*—A standing ledger of sources showing each source on which money is spent, the amount of expenditure sanctioned and other details pertaining to the maintenance of works connected with such source shall be maintained by the Panchayat Union Council in Form II appended to these rules. The Overseer or Union Engineer who prepares the estimates for repairs of such source shall specifically indicate in the specification report the nature of the repairs carried out previously and the expenditure incurred therefor with reference to the particulars recorded in the said standing ledger. As soon as estimates are sanctioned, columns 1 to 3 of the ledger shall be filled up. The other columns shall be filled up each year after the particulars regarding the amount actually spent in the year become available.

4. *Maintenance and repairs to works.*—Subject to the provisions of the Madras Compulsory Labour Act, 1858 (Madras Act I of 1858) and the proviso to section 85 (2) of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), it shall be the duty of the Panchayat Union Council to keep all minor irrigation sources under its control in a reasonably efficient condition. All works necessary for the purpose which are not executed as kudimaramat works shall be executed by the Panchayat Union Council under the technical control of the officers of the Highways and Rural Works Department. The maintenance

of the minor irrigation works by the Panchayat Union Councils will chiefly consist of the repairs of masonry work, earth work and the reconstruction of damaged works. The Panchayat Union Council shall not effect any alteration in the sluices of the irrigation work or interfere with the standard specifications laid down in the Tank Restoration Scheme memoirs in respect of such works, or raise, lower or extend the weirs or calingulas or make any material alterations in or interfere with the head works, of the channels except with the previous sanction of the Divisional Engineer (Highways and Rural Works), provided that the tank in question does not lie in a chain of tanks of the same basis. In all other cases, the prior sanction of the Superintending Engineer (Highways and Rural Works) shall be obtained. In all cases where such repairs are considered necessary, full explanation of the new works showing their need and their productive value shall be given in the reports accompanying the estimates. Estimates for repairs to works particularly to works which have seriously deteriorated or for the restoration of works damaged by floods shall be sanctioned taking into consideration the capital and productive value.

5. *Contribution.*—When scrutinizing the estimate for improvements to or repair of any minor irrigation work, the Panchayat Union Council shall take into consideration the possibility of demanding contributions from the ryots concerned towards the cost of these improvements or repairs and shall decide whether any portion of the cost of any or all of the contemplated improvements or repairs have not to be recovered from the ayacutdars. It is left to the discretion of the Panchayat Union Council to demand such contribution. The Panchayat Union Council shall not demand such contribution if the cost of an estimate in any particular case is really so excessive as to render it undesirable or unnecessary in the circumstances of the case. With a view to enable the Panchayat Union Council to determine the contribution, such particulars as are relevant for a decision shall be given in the report accompanying the estimates by the Union Engineer. If the Panchayat Union Council decides that a contribution may reasonably be demanded it shall fix the amount on the basis of the detailed report and call on the ayacutdars to deposit the amount in advance or to execute an agreement that they shall pay it within a certain time or in such instalments as may be fixed by the Panchayat Union Council, or in the form of labour or materials or both. Every Panchayat Union Council shall divide the local area within its jurisdiction into such number of circles (not exceeding five) as may be necessary for carrying out the repairs and maintenance of minor irrigation works of a circle in a year so as to cover all circles in a definite cycle of years.

6. *Estimates and allotments.*—The Panchayat Union Council shall decide in time, the number and names of works to be taken up for execution in a financial year subject to the availability of resources from the Panchayat Union (Production) Fund. The Panchayat Union Overseer or Union Engineer shall prepare necessary estimates for such works and send them to the competent authorities for technical sanction based on the amounts of estimates. The competent technical authority after such sanction shall send the estimates to the Panchayat Union Council for its administrative sanction. A certificate to the effect that the provisions made in the estimates are absolutely necessary for the proper maintenance of the source shall be appended to the estimates. To enable the Panchayat Union Council to control the execution of the works effectively it shall obtain monthly reports in Form III appended

to these rules from the Union Engineers concerned who shall send the same to the Panchayat Union concerned with copy to the Assistant Engineer (Highways and Rural Works) and review the progress. The authorities competent to accord administrative and technical sanction shall be as shown below:—

THE TABLE.

Serial number and nature of estimates.	*Administrative sanction.*	*By whom to be technically sanctioned.*
(1)	(2)	(3)
1 Estimates for repairs or original works up to Rs. 3,000.	Panchayat Union Council.	Union Engineer.
2 Estimates for repairs or original works costing more than Rs. 3,000 but not more than Rs. 10,000.	Do.	Assistant Engineer (Highways and Rural Works).
3 Estimates for repairs or original works costing more than Rs. 10,000 but not more than Rs. 25,000.	Do.	Divisional Engineer (Highways and Rural Works).
4 Estimates for repairs or original works costing more than Rs. 25,000 but not more than Rs. 1,00,000.	Do.	Superintending Engineer (Highways and Rural works).
5 Estimates for repairs or original works costing more than Rs. 1,00,000.	Do.	Chief Engineer (Highways and Rural Works).

Every Panchayat Union Council shall settle for each financial year not later than the 1st December of the preceding year a programme of works to be taken up in the year and the order of their urgency and shall allot funds to works in the order settled. A copy of the programme of works and of subsequent changes, if any, made, shall be furnished to the Revenue Divisional Officer, Collector, Assistant Engineer (Highways and Rural Works) and Divisional Engineer (Highways and Rural Works) as soon as possible.

7. *Execution of works.*—All works shall be attended to by the Union Engineer assisted by the Overseer. The Union Engineer shall be responsible for the proper supervision of all such works within the Union jurisdiction. Works not requiring technical skill and costing Rs. 1,000 and less may be let on contract to ayacutdars by the Panchayat Union Commissioner. In other cases, the works shall be entrusted to contractors in accordance with the procedure prescribed for other Panchayat Union works, and the payment for the work done shall be made in accordance with the procedure laid down for other Union works.

8. *Conservancy of minor irrigation works.*—(1) When by reason of neglect of owners of private tanks to keep them in repair, there is reason to apprehend risk of damage to any minor irrigation work in charge of the Panchayat Union Council, the Divisional Engineer, Assistant Engineer or the Commissioner of the Panchayat Union Council shall bring it to the notice of the Collector for appropriate action.

(2) The bunds of tanks and other works of minor irrigation shall be carefully inspected by the officers aforesaid and they shall make adequate arrangements for repairs of holes or other triffling damages, if any, according to established custom.

(3) When heavy rain falls, the officers specified in sub-rule (1) shall secure the services of the last grade servants of the village establishment and the Panchayat establishment to watch the bunds of tanks and other works of minor irrigation and immediately report any appearance of danger.

(4) When a breach appears likely to happen, the villagers shall be summoned by the officers specified in sub-rule (1) and employed in adopting the usual means for preventing it.

(5) When a breach has actually occurred, the villagers shall at once be employed by the officers aforesaid in forming a ring bund, to save the cultivation which may be affected by such breach.

(6) When earth is taken from valuable land for repair of breaches in channel or tank embankments compensation shall be given to the owners concerned, the amount being determined by the Panchayat Union Council in the same manner as amount payable under section 6 of the Madras Compulsory Labour Act, 1858 (Madras Act I of 1858).

9. *Temporary dams on calingulas of tanks and other minor irrigation works.*—(1) It shall be the duty of the Panchayat Union Council to see that the placing of bunds on or in front of surplus weirs the crests of which are at full tank level is strictly prohibited, but the temporary dams may be raised on the calingulas of tanks or other minor irrigation works when the crest of the calingulas is below the full tank level:

Provided that the materials used for stuffing the space between the dam stones of calingulas shall be such as may be readily removed or washed away by the rush of water in case of danger to the dam and shall not be higher than six inches above the full tank level.

(2) The temporary dam shall be partially or wholly removed as circumstances require when the water rises to such a level as to indicate danger of overflow to the tank.

(3) All calingulas shall be cleared at least once a year to prevent the stuffing between the dam stones becoming hardened to such an extent as not to admit of being readily removed or washed away by the rush of water.

(4) In the case of works such as chains of tanks and tanks adjoining public roads and lines of Railways, all calingulas shall be cleared at least a fortnight before the usual date of setting in of the periodical rains.

(5) No encroachment on tank bunds by the holders of lands lying under them shall be allowed.

APPENDIX.

Form I.

(*Vide* Rule 2.)

List of minor irrigation sources in Panchayat Union in Development District.

Number and name of village and panchayat.	*Name of source.*	*Ayacut.*	*Reference to T. R. S. Memoirs.*		*Standing Ledger.*		*Remarks.*
			Name of Minor Basin.	*Page.*	*Volume.*	*Page.*	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

NOTE.—(i) This list will form an index to the standing ledger.

(ii) The villages should be arranged alphabetically within the Panchayat Union.

(iii) Railway affecting sources should be marked with an asterik against the name of sources in column (2).

Form II.

(*Vide* Rules 2 and 3.)

Standing Ledger of Minor Irrigation sources. Name of village panchayat where the source lies (S. number).

Development district Panchayat Union (Name

Name of source Class, capacity and nature of source.

Name of Minor Basin and the number of page in the Tank Restoration Scheme descriptive.

Memoir book in which a description of the work is given.

Total Irrigable ayacut and Assessment.

				ACS.	ACS.	ACS.	
				RS. P.	RS. P.	RS. P.	
Year of sanction of estimate.	*Number and date of sanction of estimate and its nature, i.e., original works, or repairs and maintenance.*	*Brief description of nature of repair.*	*Amount of estimate and year in which funds were actually allotted.*	*Amount actually spent in* *Year.*	*Year.*	*Year.*	*Remarks.*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Instructions.—This ledger will form a permanent record of maintenance or restoration work of irrigation sources in each Union under the control of the Panchayat Union Council and give a connected history of the repairs done to each work. As soon as the estimate is sanctioned for repairs, improvement or restoration of any source necessary entries should be made in this ledger and corresponding entry of Volume and page should be made in columns (6) and (7) of the list of Minor Irrigation Sources (Form I). One page should be allotted to each source and entries relating to each estimate should be made in a separate line. Sufficient space should be left below each entry for recording subsequent modifications. The amounts of supplemental estimates should be entered below those of the original estimates. In the case of revised estimates the necessary particulars should be entered after scoring out the entries relating to the original estimates superseded. A brief description of the nature of work (viz., 'provision of new sluice' 'earth work', etc.) should be given in Column (3). Where as a result of repairs the irrigable capacity is permanently increased, then, the information given against. 'Total irrigable ayacut and assesment' should be revised. The revised ayacut figures should not be estimated ones but actuals. The year of revision should be given in brackets thus, 140 acres (1950). The symbol 'O' or 'R' should be used for original works and Repairs in filling up Column (2).

Estimates involving new sluices or alterations in the existing sluices of irrigation works, etc., should also be entered in the register. In Column 8, technical details of the charges made may be entered.

Form III.

(*Vide* Rule 6.)

Progress of execution of works in the Panchayat Union.

Serial number and name of the village.	*Name of the source.*	*Number and date and amount of sanctioned estimate.*	*Description of work, original work or maintenance and repairs and nature of repairs.*	*Description of the progress of work executed.*	*Details of work outstanding execution.*	*Remarks (reasons for above progress, (etc.).*
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(G.O. No. 1708, R.D. & L.A., dated 26th July 1962.)
(G.O. Ms. No. 2194, R.D.&L.A., dated 30th September 1965.)

((TRANSFER OF MINOR IRRIGATION SOURCES FOR PROTECTION AND MAINTENANCE AND EXECUTION OF KUDIMARAMAT.

1. *Preliminary.*—The First National Subject-matter Seminar on agriculture, Animal Husbandry, etc., held at Srinagar in October 1957 recommended *inter alia* that panchayats might be held responsible to arrange for distribution of water from field to field in an economical manner. One of the resolutions of the Regional Minor Irrigation Conference held at Hyderabad in July 1958 was that the maintenance of Minor Irrigation Works should be entrusted to Panchayats or co-operative societies in cases where a competent authority was satisfied that the local body was capable of ensuring maintenance.

2. *Provisions of the Acts.*—Sub-section (1) of section 59 of the Madras Village Panchayats Act, 1950, provides that the Government may, subject to such conditions and control as may be prescribed, transfer to any panchayat (i) the protection and maintenance of any village irrigation work (ii) the management of turns of irrigation or (iii) the regulation of distribution of water from any irrigation work to the fields depending on it. Under sub-section (2) of the same section, the panchayat has power subject to such restriction and control as may be prescribed (i) to execute the "kudimaramat" in respect of any irrigation source in the village, and (ii) to levy such fee and on such basis for the purposes thereof as may be prescribed. The Madras Panchayats Act, 1958, contains a similar provision in section 85 with further changes (i) that, according to the nature of the case such assumption of responsibility may be made either by the panchayat or by the panchayat union council, and (ii) that, where maintenance of any irrigation work is transferred, the fishery rights of Government in such work shall be transferred to and be vested in the panchayat or the panchayat union council, as the case may be, subject however to such terms and conditions including those regarding the utilisation of the income as may be specified by the Government.

3. *Existing position.*—There are thus sufficient *enabling* statutory provisions on the lines of the recommendations of the First National Subject-matter Seminar and the Regional Minor Irrigation Conference referred to in paragraph 1 above. The provisions of the old Act, however, were not availed of, eventhough in many places the ryots were unable to discharge their kudimaramat obligation and there was real need for the panchayats to take up the work.

4. *Views of Government in connection with the implementation of the new Panchayats Act*—(i) The Government consider it necessary, as part of the policy underlying the entrustment of agricultural development work to panchayat unions, that the provisions contained in section 85 (1) of the new Act regarding the transfer of irrigation works should be utilised adequately.

(ii) In the context of implementation of the new Act, Government also consider it very important that panchayat should be advised to take over kudimaramat in their villages in every case. The need for panchayat unions taking up kudimaramat will arise only in exceptional cases where the kudimaramat obligation falls on the ryots of more than one panchayat village collectively and the panchayats concerned are unable to divide up the responsibility among themselves.

5. The Government accordingly pass the following orders :—

(1) Section 85 (1) of the Madras Panchayats Act, 1958, empowers the Government to transfer to the panchayat or the panchayat union the functions relating to (a) the protection and maintenance of irrigation works, (b) the management of turns of irrigation, and (c) the regulation of distribution of water from the irrigation work to the fields depending on it. The Government have decided that these functions should be transferred to the Panchayat Unions and not to the panchayats. The Government, have however, no objection to the panchayat union entrusting to the local panchayat under section 71 (2) of the Act, the execution of maintenance works, the management of turns of irrigation and the regulation of distribution of water from the irrigation work, if the ayacutdars of the irrigation source request in writing that such entrustment should be effected and if the panchayat concerned agrees (by a resolution passed by it at a meeting specially convened for the purpose) to take over the said functions and to abide by the conditions upon which the irrigation source has been transferred to the panchayat union.

(2) The power vested in the Government under section 85 (1) of the Act and referred to in sub-paragraph (1) above, has been delegated to the District Collectors under the notification issued with G.O. No. 76, L.A., dated the 12th January 1960 The Collectors are requested to exercise this power subject to the following conditions and control :—

(i) The transfer to any panchayat union constituted for a panchayat development block shall be restricted to Minor Irrigation sources in charge of the Revenue Department, which are situated in such block, provided that such sources do not form part of a river irrigation system. For the present, tanks under the control of Public Works Department need not be transferred even if they are unconnected with a river irrigation system.

(ii) In order to enable the panchayat union to discharge the responsibility thus entrusted, a special annual grant which may be referred to as the "Local Irrigation Grant" should be made available to the panchayat union. The amount of this grant should be fixed by the Collector for each block on the following basis :—

(*a*) the average annual amount spent by way of repairs on all the Minor Irrigation sources of the block should be determined with reference to the actuals of five years ending 1959–60. If the amount does not exceed Rs. 2·50 per acre irrigated from the sources and does not also fall short of Rs. 1·50 per acre irrigated from the sources, that amount should be fixed as the Local Irrigation Grant.

(*b*) if the average annual amount referred to in (*a*) above exceeds Rs. 2·50 per acre irrigated from the sources, then a sum representing Rs. 2·50 per acre should be fixed as the Local Irrigation Grant, and

(*c*) If the average annual amount referred to in (*a*) above falls short of Rs. 1·50 per acre irrigated from all the sources, then a sum representing Rs. 1·50 per acre should be fixed as the Local Irrigation Grant.

The grant so paid shall be credited to a separate fund which shall be known as the "Panchayat Union (Production) Fund" and shall be accounted for separately, from the General and the Education Funds of the panchayat union. Care should be taken to ensure that the grant is utilised exclusively to meet the expenditure on Minor Irrigation Works.

(iii) The panchayat union shall not effect any alteration in the sluices of the irrigation work or interfere with the standard and specifications laid down in the Tank Restoration Scheme Memoirs in respect of such work or raise, lower or extend the weirs or calingules or make any material alterations in or interfere with the head works, if any, of the channels.

(iv) The panchayat union shall be responsible for keeping watch over the bund of irrigation work during the rainy season.

(v) The panchayat union shall make good any damage to the sluices, weirs, calingules, channels head works, bund or other works forming part of or connected with the irrigation work resulting from its misfeasance or non-feasance, the decision of the District Collector as to whether any particular item of damage was the result of any misfeasance or non-feasance on the part of the panchayat union being final.

(vi) The panchayat union shall not excavate earth at any time for any purpose within thirty feet of either toe of the bund of the irrigation work.

(vii) All works shall be carried out under the control and supervision of the Panchayat Union Engineer (Block Engineer or Supervisor) and shall be subject to supervision of the Revenue Divisional Officer also.

(viii) The panchayat union shall have power to regulate the manner and order in which the lands under the irrigation work shall be irrigated the time at which the supply of water shall continue and the total quantity of water to be supplied, but this power shall not be exercised so as adversely to affect any established or customary right to preferential of proportional supply.

(ix) Any function in respect of a village irrigation work transferred to a panchayat union may, at any time, be resumed without assigning any reason by the Government or their delegate, the Collector.

(x) A resolution of the panchayat union council agreeing to abide by the conditions referred to above shall be obtained before the minor irrigation sources are transferred to the panchayats.

6. *Kudimaramat.*—(i) The Madras Compulsory Labour Act, 1858, refer to the existence of a customary obligation to provide free labour for certain types of work on irrigation sources. The law provides that, where the customary obligation was not discharged, the necessary works could be carried out by the Tahsildar and the cost apportioned among the landholders responsible and recovered from them as arrears of land revenue. Section 85 (2) of the Madras Panchayats Act, 1958, which corresponds to section 59 (2) of the Madras Village Panchayats Act, 1950, makes it possible for the panchayats or panchayat union councils to take over this customary obligations, discharge it and meet the cost by levying a statutory fee for the purpose. Both the 1950 and the 1958 Panchayat Acts specially provide that this assumption of responsibility by the panchayats or the panchayat union council as the case may be does not exempt the landholders from liability to enforcement of the rules by the Tahsildar in the event of the panchayat or the panchayat union councils failing to discharge the obligation assumed by them.

(ii) Collectors of districts are requested to take action to bring to the notice of every panchayat the provisions of section 85 (2) of the Act and induce the panchayats to assume responsibility for executing kudimaramat and for discharging their obligation periodically in order to keep irrigation work in good condition. The panchayats may be informed, of the provisions of the Act enabling them to levy suitable fees for executing kudimaramat. The question of panchayat union councils taking up this obligation need not be considered until the result of the approach to panchayats has become clear.

(iii) In order to prevent the customary obligation lapsing by disuse, a record should be maintained by the Panchayat Union Commissioner specifying the existence of customary obligation and its precise nature in respect of each source in which it existed. The nature of the customary obligation will be available in the Settlement Registers of the village and records in the Taluk office. The particulars in respect of each source should be obtained from the Tahsildar and entered in the said registers.

(iv) Sub-paragraph (5) under Board's Standing Order 86 and Appendix I and Appendix II to that Standing Order prescribe the maintenance of two registers in Taluk office, namely,

(a) the Kudimaramat Register for the taluk with a page for each village; and

(b) Register showing penalties recovered under the Act and its disposal.

The Board of Revenue has reported that these two registers will be useful for the panchayats when they take over the responsibility for executing kudimaramat and the maintenance of such registers will be necessary to show what works should be regarded as coming under the purview of the kudimaramat liability. The Government direct that these two registers now maintained in the Taluk office should also be maintained with such modifications as the Board of Revenue may consider to be necessary for every panchayat development block, by the Panchayat Union Commissioner concerned. If any panchayat in the block after assuming power and responsibility under section 85 (2) of the Panchayats Act fails to execute kudimaramat in respect of any irrigation source the Panchayat Union Commissioner should bring the matter to the notice of the panchayat union council and suggest that the latter may assume the power and responsibility and to execute kudimaramat in that case. It is only in the very unlikely event of even this attempt failing that it would be necessary for the Panchayat Union Commissioner to bring the fact to the notice of the Tahsildar for enforcing the provisions of the Madras Compulsory Labour Act, 1858.

7. Steps should be taken to transfer to the panchayat union concerned the Minor Irrigation sources in the panchayat development block as soon as practicable after the panchayat union council is constituted. The action taken in this regard should be reviewed at the next two jamabandis by the Jamabandi Officer and the results of such review reported through the Collectors to the Board of Revenue. The Board of Revenue is requested to submit a special report to Government on the action taken in pursuance of this order, after each of the next two jamabandis.

(G.O. No. 711, L.A., dated 16th April 1960.)

(107) CONDITIONS RELATING TO TRANSFER OF MINOR IRRIGATION SOURCES.

One of the conditions laid down in the rules for the transfer of irrigation functions to Panchayat Union Councils, specified in Notification No. 24, issued with G.O. Ms. No. 1677, Rural Development and Local Administration (L.A.), dated 8th October 1960 read as follows :—

"The transfer shall not be made unless a majority of the ayacutdars desire it".

2. At the departmental meeting with Collectors held at Madras during 1961, it was agreed that the above condition requiring the consent of the ayacutdars before entrustment of minor irrigation sources to the Panchayat Unions be cancelled.

3. Orders have accordingly been issued in G.O. Ms. No. 2185, Rural Development and Local Administration, dated 4th August 1961 deleting the condition referred to in paragraph (2) above and making suitable amendments to the existing rules.

4. The Collectors are requested to note the amendments issued in the G.O. No. 2185, R.D. and L.A., dated 4th August 1961 and take steps for the transfer of minor irrigation sources of the Panchayat Unions wherever the transfer has not been effected so far, as laid down in the Government Order No. 711, L.A., dated 16th April 1960.

(Memo. No. 25061/P-2/61-1, dated 6th September 1961.)

In G.O. No. 711, Local Administration, dated 16th April 1960 orders have been issued to the effect that all minor irrigation sources under the control of the Revenue Department and which do not form part of the regular irrigation system shall be transferred to the Panchayat Unions concerned for maintenance and protection. In order to enable the Panchayat Unions to discharge the responsibility thus entrusted, a special annual grant called the Local Irrigation Grant has been ordered to be made available to every Panchayat Union concerned. The amount of this grant should be fixed by the Collector for each block on the following basis :—

(*a*) The average annual amount spent by way of repairs on all the minor irrigation sources of the block should be determined with reference to the actuals of five years ending 1959–60. If this amount does not exceed Rs. 2.50 per acre irrigated from the sources and does not also fall short of Rs. 1·50 per acre irrigated from the sources, that amount should be fixed as the Local Irrigation Grant.

(*b*) If the average annual amount referred to in (*a*) above exceeds Rs. 2·50 per acre irrigated from the sources, then a sum representing Rs. 2·50 per acre should be fixed as the Local Irrigation grant, and

(*c*) If the average annual amount referred to in (*a*) above fall short of Rs. 1·50 per acre irrigated from the sources, then a sum representing Rs. 1·50 per acre should be fixed as the Local Grant.

The grant so paid shall be credited to the 'Panchayat Union (Production) Fund' and shall be accounted for separately from the General and the Education Funds of the Panchayat Union. Care should be taken to ensure that the grant is utilised exclusively to meet the expenditure on minor irrigation works.

2. Clarifications and instructions were sought for on the following points in this regard :—

(i) whether grants will be disbursed through the District Development Councils to the Panchayat Union Councils and through the latter to the Panchayats or direct to Panchayats and/or Councils.

(ii) whether the Collectors will be instructed to certify in the orders sanctioning grants that necessary resolutions by the Panchayat Union Councils (or the Panchayats) have been passed ;

(iii) whether the Collectors will be instructed to furnish the certificate of utilisation of the grants paid from time to time (based on the audited statements of expenditure to be furnished by the Union Councils);

(iv) whether the grant will be paid in advance or whether it will be sanctioned only at the close of each year ;

(v) whether the amounts of grant will be limited to the actual expenditure incurred by the Panchayat Union or to the amounts calculated with reference to the Clauses (a), (b) and (c) of instructions issued in paragraph 5 (2) (ii) of G.O. No. 711, Local Administration, dated 16th April 1960 whichever is less ;

(vi) whether in cases covered by clause (a) above, any unspent balance will have to be refunded to State Funds or may be utilised for expenditure in the subsequent year or years; and

(vii) the head of account to which the "Local Irrigation Grant" shall be debited.

The Government have examined the above points and they pass the following orders :—

Item (i).—According to the orders in G.O. No. 711, Local Administration, dated 16th April 1960, the function of protection, maintenance, etc., of irrigation works has been transferred only to the Panchayat Unions and not to the Panchayats. It is left to the Panchayat Unions concerned to entrust that function to any Panchayat within its jurisdiction subject to certain restrictions laid down in the orders. Grants will be paid to the Panchayat Union Councils direct and it is left to the Panchayat Union Councils to apportion the grants, if necessary, among the Panchayats which have undertaken the function.

Item (ii).—With reference to the instruction in paragraph 5 (x) of G.O No. 711, Local Administration, dated 16th April 1960, a resolution of the Panchayat Union Council shall be obtained by the Collector before transferring the function to the Panchayat Union Council. The Collector shall mention about the receipt of this resolution in the proceedings sanctioning grant for the first time to the Panchayat Union Councils.

Item (iii).—A certificate shall be furnished by the Panchayat Union Council to the Collector at the end of every financial year. The Collector shall furnish the Accountant-General every year a certificate in regard to the utilisation of the grants paid from time to time based on the certificate received by him from the Panchayat Union Councils.

Items (iv) *to* (vi).—Local Irrigation Grant shall be a half-yearly recurring grant payable in advance in July and January every year on the basis of instructions issued in paragraph 5 (2) (ii) of G.O. No. 711, Local Administration, dated 16th April 1960. The Collectors will release the grant to the Panchayat Union Councils of their districts. This grant shall be taken credit by the Panchayat Union Councils in its annual budget under "Panchayat Union (Production) Fund". This grant is to be accounted for seperately and is to be utilised exclusively to meet the expenditure on Minor Irrigation Works. It is not , however, necessary to refund the unspent balance, if any, at the end of each financial year. The grant sanctioned is arrived at on the basis of average expenditure and therefore the utilization could be ensured only over a period of time. The certificate of utilization therefore should be with reference to the general progress in maintenance expenditure.

Item (vii).—The Local Irrigation Grant should be debited to the existing minor head "grants-in-aid" under "Irrigation, etc.—Other Revenue Expenditure financed from ordinary revenue—Irrigation Works—Works (Non-Commercial)—Minor Irrigation—Revenue Department—1. Grants-in-aid—2. Local Irrigation Grant to Panchayat Unions".

3. The presumption (of the Accountant-General) that the grant shall be paid to the Panchayat Union Councils in lieu of the expenditure now incurred on the maintenance of the irrigation sources is correct.

4. In Board's Proceedings Rt. No. 3140, dated 29th April 1961, a sum of Rs. 40 lakhs has been placed at the disposal of the Collectors for expenditure towards the maintenance and protection of minor irrigation sources during the 1961–62. The Government direct that the Minor Irrigation Grant due to the Panchayat Unions be disbursed from the above amount by the concerned Collectors to the Panchayat Unions in their districts to whom the minor irrigation sources have been transferred for maintenance and protection, on the basis of the principles laid down in G.O. No. 711, Local Administration, dated 16th April 1960 and referred to in paragraph 1 above. The Collectors should obtain reports from each of the Panchayat Unions in

their districts as to the exact amount of Local Irrigation Grant to which they are entitled, scrutinize them and issue specific sanction orders in respect of each Panchayat Unions. Reference should be made in the sanction order to the resolution of the Panchayat Union accepting the responsibility for maintenance and protection of minor irrigation sources transferred to it and the order of the Collector transferring the minor irrigation sources.

5. A copy of each of the orders issued by the Collectors should be sent to (1) the Director of Panchayat Finance, (ii) the Government in the Rural Development and Local Administration Department, (iii) the Board of Revenue (Land Revenue). The Collectors should ensure that the amounts made available to the Panchayat Unions are utilized only for maintenance and protection of minor irrigation sources entrusted to them.

(G.O. Ms. No. 4459, Revenue, dated 12th October 1961.)

The Collectors have been empowered to transfer to the Panchayat Unions Minor Irrigation tanks under the control of the Revenue Department for protection and maintenance. It was also ordered therein that for the purposes of maintenance of these tanks the Panchayat Unions will be paid a 'Local Irrigation Grant' the amount of which should be fixed by the Collector for each block on the basis of the actual expenditure on the sources during the five years ending 1959-60 and subject to a maximum of Rs. 2·50 and a minimum of Rs. 1·50 per acre irrigated from the sources.

It will be not advisable to hand over to the Panchayat Unions for maintenance the tanks in Ex-zamin areas in their present condition. The above instructions will not apply to tanks in taken over areas in all districts.

Orders were issued in G.O. No. 851, dated 9th May 1960 re-organising the Highways Department into a new department of Highways and Rural Works in which the entire minor irrigation staff under the control of the Collectors were merged. It has also since been ordered that the transfer of this staff from the control of the Revenue Department to the Department of Highways and Rural Works would take effect from 1st April 1961. The technical responsibilities of the Revenue Department for inspection, repairs, etc., of the minor irrigation sources pending their transfer to Panchayat Unions have also been transferred to the Department of Highways and Rural Works in G.O. Ms. No. 1590, Revenue, dated 11th April 1961. The powers of administrative sanction in respect of these works would however continue with the Collectors and Revenue Divisional Officers till the tanks are actually transferred to the Panchayat Unions concerened.

The Special Minor Irrigations staff employed under the Special Minor Irrigation Programme administered by the Board of Revenue (Food Production), however, stand on a different footing. The special minor irrigation staff will continue as heretofore without any change whatsoever. The responsibility for the restoration of the Ex-zamin tanks to normal standards will vest with the Special Minor Irrigation staff.

Under the Special Minor Irrigation Programme tanks are taken up for restoration on the basis of a phased programme. Till such time as a tank is so taken up by the Special Minor Irrigation staff the administration custody of the tanks will be with the Collectors and the technical responsibility for such tanks will vest with the Depart ment of Highways and Rural Works.

As and when the tanks are restored to normal standards, the tanks will come under the purview of G.O. No. 711, L.A., dated 16th April 1960.

(108) *Applicability of rules in regard to execution of maintenance work.*—A question has been raised whether the rules issued in G.O. No. 1441, Rural Development and Local Administration, dated 22nd May 1961 or G.O. Ms. No. 2103, Rural Development and Local Administration, dated 25th July 1961 should be followed in the execution of maintenance of minor irrigation works thus transferred to the Panchayat Unions. G.O. Ms. No. 2103, Rural Development and Local Administration dated 25th July 1961 is a special order applicable only to be taken up under the Village Works Grant, and is therefore not applicable for execution of maintenance of minor irrigation works. The general rules as to the conditions on which and the mode in

which contracts may be made by or on behalf of Panchayat Union Councils are prescribed in G.O. No. 1441, Rural Development and Local Administration, dated 22nd May 1961. Government direct that these rules shall be followed for execution of maintenance of minor irrigation works entrusted to Panchayat Unions.

(Memo. No. 222883, R.D. & L.A. /P-2/61-2, dated 9th January 1961.)

(109) *Transfer of protection and maintenance of minor Irrigation Sources which form part of River Irrigation System.*—It was reported that due to the merger of the Minor Irrigation staff with the Highways and Rural Works Department, with effect from 1st April 1961, there is technical staff attached to the Revenue Department to attend to the protection and maintenance of the irrigation sources which form part of a river irrigation system. It was presumed that these sources should be transferred to the control of the Highways and Rural Works Department for future protection and maintenance.

2. Attention is invited to the orders in G.O. Ms. No. 1590, Revenue, dated 11th April 1961, wherein it has been specified that the major administrative items of the work relating to maintenance and repairs to minor irrigation sources could be transferred to the Highways and Rural Works Department with effect from 1st April 1961. In the circumstances, the presumption, namely, that the protection and maintenance of the minor irrigation sources which form part of a river irrigation system should be transferred from the Revenue Department to the control of the Highways and Rural Works Department is correct.

(Memo. No. 240669, R.D. & L.A., /P-2-61-3, dated 18th January 1962.)

(110) In its letter No. 24678/62 (FP. II A), dated the 4th September 1962 the Board of Revenue (Food Production) has pointed out that " ordinary maintenance and repairs of minor irrigation sources transferred to Panchayat Unions are generally taken up on a normal rotation of each tank receiving attention once in five or six years, and that if the original work is properly done and the normal maintenance also are properly attended to, the tank should last till its turn for repairs comes up next ". Representations about the inadequacy of the " Local Irrigation Grant " from the Panchayat Unions appear to proceed from a misconception that repairs have to be done every year for each source.

2. The Collectors are therefore requested to impress upon the Panchayat Union the need to make a survey of the tanks entrusted to each Panchayat Union for maintenance and repair, draw up a cycle of repairs spread over three, four or five years as the case may be and take up works only in confirmity with the programme so drawn up for maintenance and repairs. They are also requested to watch whether such a cycle system is being duly followed by the Panchayat Unions. A copy of the instructions issued to the Panchayat Unions should be sent to the Government and to the Board of Revenue (Land Revenue) and Chief Enigneer (Highways and Rural Works.)

(Memo. No. 214036 /P2/62-2, R.D. & L.A., dated 24th November 1962.)

GOVERNMENT OF MADRAS.

Abstracts.

73. CONSTRUCTION OF REFERENCES TO ADDITIONAL DEVELOPMENT COMMISSIONER AND JOINT DEVELOPMENT COMMISSIONER.

" Any reference to the Additional Development Commissioner or Joint Development Commissioner in the rules, Notifications, by-laws, orders, forms or schemes issued under the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), shall be construed as a reference to the Director of Rural Development. "

(G.O. Ms. No. 2585, Rural Development and Local Administration, dated 3rd December 1965.)

74. REGULATION OF THE USE OF QUARRY RIGHTS IN LANDS VESTED IN THE PANCHAYATS.

1. *Short title.*—These rules may be called the Madras Panchayat Union Councils Regulation of the use of quarry rights (in lands vested in Panchayats) Rules, 1963.

2. The power for removal of minerals in any public land vested in a panchayat under sub-section (1) of section 72, sub-section (1) of section 76, sub-section (1) of section 84 and sub-section (2) and (4) of section 86 of the Madras Panchayats Act, 1958 shall vest in the Panchayat unions.

3. The panchayat union Commissioner shall exercise the powers conferred under rule 1 above with the approval of the Panchayat Union Council concerned, subject to the rules and regulations specified in the Madras Minor Minerals Concession Rules, 1959.

(G.O. Ms. No. 1400, Rural Development and Local Administration, dated 2nd July 1963)

(G.O. Ms. No. 697, Rural Development and Local Administration, dated, 2nd March 1965.)

In G.O. Ms. No. 375, Rural Development and Local Administration, dated 9th February 1961, instructions were issued that although sub-section (2) of section 53 is very general in terms and empowers the panchayat union council to co-opt even outsiders as members of the Appointments Committee also, the intention however, is that the power of co-option conferred by sub-section (2) should apply only to the committees referred to in clause (b) of sub-section (1) of that section, that is, the Education Committee, the General Purposes Committee and other committees referred in

clause (*b*) but not to the Appointments Committee constituted under clause (*a*) and that necessary action will be taken to suitably amend sub-section (2) to bring out this intention clearly. Till the sub-section is so amended, the panchayat union councils were requested to have regard to the position explained above and not to co-opt any person as member of the Appointments Committee.

2. The import of the provisions in sub-section (2) of section 53 of the Act has now been re-examined. The Government are advised that a strict interpretation of sub-section (2) of section 53 of the Act, is that the power to co-opt persons as are not members of the panchayat union council as members of the committee is to be restricted to those committees as are *appointed* by the Panchayat Union Council, either *sue motu* or on a direction from the Government and that the said power of co-option will not apply in respect of the three committees, viz., Appointments Committee, Education Committee and General Purposes Committee constituted under the statute.

3. In modification of the orders in paragraph 2 of G.O. Ms. No. 375, Rural Development and Local Administration, dated 9th February 1961, the panchayat union councils are accordingly informed that in view of the strict legal position set out in paragraph 2 above, persons as are not members of the panchayat union council should *not* be co-opted to the three statutory committees, viz., Appointments Committee, Education Committee and General Purposes Committee.

(G.O. Ms. No. 1240, Rural Development and Local Administration, dated 29th May 1965.)

Several representations have been received by Government that frequent and indiscriminate transfers of Panchayat Union School Teachers cause great inconvenience to the teachers and dislocation of work in the schools. Government have therefore carefully considered the need for rationalising the system and instruct that the following procedure be followed in respect of transfers of teachers in Panchayat Union Schools. Applications for transfers received from the teachers and proposals for transfer sponsored by the Panchayat Union Commissioner on administrative grounds before the commencement of the school year will be put up to an *ad-hoc* body of which the Revenue Divisional Officer of the division will be the Chairman, and the Chairman, Panchayat Union Council, and the District Educational Officer having jurisdiction of the area, members and Panchayat Union Commissioner member—Secretary. This *ad hoc body* will scrutinise the proposals and take decisions which shall be put down in writing. These decisions should be implemented by the Panchayat Union Commissioner without the slightest deviation.

2. This *ad-hoc* body will ordinarily meet in the month of April and May and finalise the transfer proposals before the commencement of the year.

3. Applications and proposals for transfer should not ordinarily be entertained after the commencement of the school year. In exceptional cases where such proposals have to be considered during the course of the year, the Panchayat Union Commissioner should send proposals through the Panchayat Union Chairman to the Collector of the district and effect the transfer only after receiving his concurrence.

This procedure will come into effect immediately. For this year the *ad-hoc* body may meet as soon as possible and finalise the transfer proposals.

(G.O. Ms. No. 1238, Rural Development and Local Administration, dated 29th May 1965.)

(111) OFFICERS APPOINTED TO EXERCISE THE POWERS AND DUTIES OF INSPECTOR UNDER THE MADRAS PANCHAYATS ACT, 1958.

(MADRAS ACT XXXV OF 1958.)

Officers.	*Provisions of the Madras Panchayats Act, 1958.*	*Panchayats or Panchayat Union Councils.*
(1)	(2)	(3)
Director of Rural Development, Madras.	(a) Sections 28 (1), 49, 51 (1), 51 (2), 55 (3), 99 (1), 99 (2), 100 (2) (d), 100 (3) (a) and (b), 139 (1), 139 (4), 142, 145 (1), 146, 147, 148, 149, 155 (4), 156, 157 (2) 158, 173, 180 (1) and Rule 14 of Schedule IV.	Generally in respect of Panchayat Union Councils.
	(b) Sections 3 (2), 6, 16, 60 (1) and 157 (3).	Generally in respect of Panchayats

(G.O. Ms. No. 2191, R.D. & L.A., dated 29th September 1965.)

Collector	(a) Sections 3 (1), 3 (4), 8, 10 (1), 10 (2), 15, 17 (1), 17 (3) (c), 18 (1), 28 (1), 34 (3), 49, 51 (1), 51 (2), 52 (1), 57 (3), 82 (1) (c), 99 (2), 100 (2) (d), 100 (3) (a) and (b), 106 (b), 119 (3), 139 (1), 139 (4), 140 (3), 142, 145 (1), 146, 147, 148, 149, 150 (1), 150 (2) 150 (11), 150 (12); 152 (12), 152 (13), 156, 157 (13), 158, 173, 180 (1), 182 (1), 188 (3) and rules 7 (2) and 11 (5), of schedule IV.	In respect of Panchayat.
	(b) Section 157 (2)	In respect of Panchayat Union Councils.

(G.O. Ms. No. 1334, R.D. & L.A., dated 10th May 1961.)
(G.O. Ms. No. 3202, R.D. & L.A., dated 5th December 1961.)
(G.O. Ms. No. 2420, R.D. & L.A., dated 19th November 1963.)
(G.O. Ms. No. 962, R.D. & L.A., dated 26th April 1965.)

POWERS VESTED IN GOVERNMENT UNDER THE MADRAS PANCHAYATS ACT, 1958 AND DELEGATED TO THE DIRECTOR OF RURAL DEVELOPMENT, MADRAS.

Section of the Act.	*Nature of powers.*
(1)	(2)
3 (3)	Power to dispose of appeals against notifications under sub-section (1) or sub-section (2) of section 3 of the Act regarding classification and declaration of local areas as panchayat towns and panchayat villages.
9 (1)	Power to alter any classification of a local area as panchayat town or a panchayat village notified under section 3 (1) of the Act.

Section of the Act. (1)	*Nature of powers.* (2)
17 Proviso to sub-section (2).	Power to direct or permit the holding of any ordinary election after the occurence of the vacancy.
20 (2)	Power to direct the manner of publication of the electoral rolls of panchayats.
20 (4)	Power to direct the manner of re-arrangement and re-publication of the electoral rolls for the panchayat or any part of such roll.
21	Power to direct the manner of publication of amendments to the electoral roll of any panchayat.
44 (1)	Appointment of Commissioners of Panchayat Unions.
57 (3)	Power to fix or alter the number, designation and grades and the salaries, fees and allowances of officers and servants of panchayat union councils and accord previous sanction to any panchayat union council to vary the number, designations, grades, salaries, fees or allowances as fixed or altered in pursuance of the said power.
60 (2)	Power to transfer any officer or servant of a panchayat union council to the service of any other panchayat union council or any municipality in the State.
101	Power to decide the question whether a place is a market or not.
104	Power to classify public and private markets as panchayat union markets and panchayat markets and to provide for the control of any such market and for the apportionment of the income therefrom between the panchayat union council and the panchayat or the payment of a contribution in respect thereof to the panchayat or the panchayat union council as the case may be.
121 (5)	Power to apportion profession tax between one local authority having jurisdiction in one revenue district and another local authority having jurisdiction in another revenue district.
125	Power to grant exemption from payment of any surcharge or tax specified in the Act in any particular case.
128	Annual payment of Local Education Grant to every panchayat union council.
136	Decision regarding the contribution from the Panchayat Union (General) Fund to the Panchayat Union (Education) Fund.
139 (1)	Power to issue special orders regarding expenditure from the funds of panchayat union councils within the panchayat development block.
140 (6)	Power to pass orders on panchayat union budgets.
140 (7)	Power to issue instructions on audit reports on the accounts of the Panchayat Union (Education) Fund.

Section of the Act. (1)	*Nature of powers.* (2)
151 (1), (2) and (12) ..	Power to remove chairman or vice-chairman of a panchayat union council for wilful omission or refusal to carry out or for disobedience of the provisions of the Act, Rules, etc., or for abuse of powers vested in him.
153 (13)	Power to remove chairman or vice-chaiman of a panchayat union council, if a motion of no confidence against him is carried with the support of not less than two-thirds of the sanctioned strength of the panchayat union council.
177 (1)	Power to adjudicate disputes between one local authority having jurisdiction in one revenue district and another local authority having jurisdiction in another revenue district.

(G.O. Ms. 2191, R.D. & L.A., dated 29th September 1965.)

(G.O. Ms. 2238, R.D. & L.A., dated 11th October 1965.)

POWERS VESTED IN GOVERNMENT UNDER THE MADRAS PANCHAYATS ACT, 1958, DELEGATED TO THE COLLECTOR.

Section of the Act. (1)	*Nature of powers.* (2)
40 (1)	Power to appoint a whole time Executive Officer for a Town Panchayat.
60 (2)	Power to transfer any Officer or servant of a Panchayat Union Council to the service of any other Panchayat Union Council or any Municepality with in the District.
76 (2)	Power to exclude from the operatien of the Act only any public road, sewer, Drain, etc. Vested in a panchayat.
77 (2)	Power to exclude from the operation of the Act, any Panchayat Union road, sewer, Drain, etc.
78	Power to require a Panchayat to make provision for watering, etc., of public roads excluded from the Operation of the Act.
83	Declaration of any property or income for being vested in a Panchayat.
84 (2)	Power to define or limit conted over public water courses, springs, etc., or assure two administation of any public source of water supply.
85	Power to transfer to a Panchayat or Panchayat Union Council the protection and maintenance of any irrigation work, the management of turns of irrigation on the regulation of distribution of water from any irrigation work to the fields depending on it.
86	Power to authrise a Panchayat to regulate the use of Poramboke.
90	Power to require persons having control over places of pilgrimage to make contributions to the funds of a Panchayat.

Section of the Act. (1)	*Nature of powers.* (2)
118	Payment of Land Revenue Assignment to each Panchayat Union Council.
121 (5)	Power to apportion profession tax between local authorties in the same revenue district.
129	Payment of Local Cess surcharge Matching Grant every year to each Panchayat Union Council
131	Payment of Local Roads Grant every year to every Panchayat Union Council.
132	Payment of Village House Tax. Matching Grant to Village Panchayats
139 (1)	Power to issue special orders regarding expenditure from the funds of Village Panchayat or Town Panchayat with in a Panchayat Village or Panchayat Town.
140 (3)	Power to modify Panchayat Union Budget.
140 (7)	Power to issue instruction on Audit repots on the accounts of the Panchayat Union (Education) fund in the district concered.
143	Power to issue Directions for the recovery of loans and advances made by Government.
154 (5)	Power to pass orders as to the transfer to a Panchayat from the Panchayat Union Council of the assess and liabilities or institutions which were acquired by the latter during the period of dissoution or behalf of the former.
154 (6)	Power to fix the date of expiry of the term of Office of members elected to a Panchayat roconstted after dissolution.
169 (1) & (2)	Power to accord sanction for prosecution of a President or executive authority or a member of a Panchayat.
177 (1)	Power to adjudicate disputes between local authorities with in the same revenue district.

(G.O. Ms. No. 76, Rural Devlopment and Local Administration, dated 12th January 1960.)

(G.O. Ms. No. 1278, Rural Development and Local Administration dated 28th July 1960.)

(G.O. Ms. No. 305, Rural Development and Locol Administration. dated 7th February 1962.)

(G.O. Ms. No. 500, Rural Development and Local Administration, dated 2nd March 1965.)

75. CO-OPTION OF WOMEN AND MEMBERS OF SCHEDULED CASTES AND SCHEDULED TRIBES TO PANCHAYAT UNION COUNCILS.

Co-option of women and members of Scheduled Castes and Scheduled Tribes shall be made to a panchayat union council after the election of chairman and vice-chairman of the panchayat union council. The procedure prescribed in the Election of Members to Committees of Panchayat Unions (other than the Appointments Committee) Rules, 1966, shall apply to the co-option of women and members of the Scheduled Castes and Scheduled Tribes to a panchayat union council.

(G.O. Ms. No. 1552, R.D., L.A.; dated 21st June 1966.)

76. ELECTION OF MEMBERS TO THE COMMITTEES OF PANCHAYAT UNIONS (OTHER THAN THE APPOINTMENTS COMMITTEE) RULES, 1966.

1. *Short title.*—These rules be called the Election of Members to Committees of Panchayat Unions other than the Appointments Committee.

2. *Holding of election of members.*—The election of members to the C mmittees of the panchayat union (other than the Appointments Committee) shall be held in the office of the panchayat union and shall be from among the members of the panchayat union council at a meeting specially convened for the purpose.

3. *Convening of meeting.*—(*a*) The meeting shall be convened by the chairman of the panchayat union council as soon as possible after the co-option of members to the council, if any, is completed or on the occurrence of a casual vacancy.

(*b*) Notice of the day and hour of the meeting shall be given atleast seven clear days previous to the date of the meeting.

4. *Presiding over the meeting.*—The meeting shall be presided over by the chairman or vice-chairman or in the absence of both the chairman and the vice-chairman, by a member not intending to stand as a candidates at the election chosen by the members present at the meeting to preside for the occasion.

5. *Proposer and seconder.*—(*a*) Every candidate for election shall be proposed by a member and seconded by another member

(*b*) The president of the meeting shall record the name of members so proposed and seconded after ascertaining in writing their willingness to serve in the committee concerned.

Explanation.—In these rules, the term " president of the meeting " shall mean the chairman, vice-chairman or the member presiding at the meeting for the election of members, as the case may be.

6. *Procedure in contested and uncontested election.*—(*a*) If the number of contesting candidates is more than the number of seats to be filled, a poll shall be taken

(*b*) If the number of contesting candidates is equal to the number of seats to be filled; the President of the meeting shall forthwith declare all such candidates to be duly elected to the committee.

(*c*) If the number of contesting candidates is less than the number of seats to be filled, the President of the meeting shall forthwith declare all the contesting candidates to be duly elected and arrange for the conduct of election in respect of the remaining seats.

7. *Prevision of voting comparoment.*—The president of the meeting shall provide in the place where the meeting is held, a voting compartment in which the members can record their votes screened from observation. The president of the meeting shal! also place a ballot box for the receipt of ballot papers in the view of the president of the meeting and the members. The ballot box shall be so constructed that the ballot papers can be introduced therein but cannot be withdrawn therefrom without the box being unlocked or opened.

3. *Ballot box to be shown empty.*—The president of the meeting shal-, immediately before the votes are taken, show the ballot box empty to such members as may be present so that they may see that it is empty and shall then lock it up, and place a seal upon it in such a manner as to prevent its being opened without breaking such seal.

9. *Ballot paper.*—Every member wishing to vote shall be supplied with a ballot paper on which the names of all the candidates shall be legibly written in the following form in English and in Tamil.

Ballot Paper.

PANCHAYAT UNION COUNCIL.

Names of candidates duly nominated for election as members of the committee.

A

B

C

D

President of the meeting.

The ballot paper shall be signed by the president of the meeting before being handed over to the member.

10. *Procedure for voting.*—The member shall, on receiving the ballot paper proceed to the voting compartment for the purpose of recording his vote and put a cross mark on the ballot paper against the name of the candidate for whom he wishes to vote. If more than one candidate has to be elected, the member may make as many marks on the ballot paper as there are candidates to be elected, but not more than one mark shall be placed against the name of any candidate. He shall, before quitting the voting compartment, fold up the ballot paper so as to conceal the mork and put the ballot paper so folded up into the ballot box in the presence of the president of the meeting.

11. *Voting by illiterate, blind, etc., persons.*—(*a*) If owing to illiteracy or blindness or other physical infirmity, a member is unable to read the ballot paper and make a mark thereon, and applies for assistance in doing so, the president of the meeting shall record the vote in the ballot paper in accordance with the wishes of the member and fold it up so as to conceal the vote.

(*b*) The member shall then himself or with the assistance of the president of the meeting insert the ballot paper in to the ballot box.

(*c*) While acting under this rule, the president of the meeting shall observe as much secrecy as is fesible and shall keep a brief record of each such instance but shall not indicate therein the manner in which any vote has been given.

12. *Recording of votes.*—After the voting by members is over, the president of the meeting shall open the ballot box in the presence of the members present. take out the ballot papers therefrom and record the number of votes obtained by each candidate in a statement.

13. *Invalidation of ballot papers.*—A ballot paper shall be invalid on which—

(*a*) there is no cross mark; or

(*b*) if votes are given on it in favour of more candidates than the number of candidates to be elected;

(*c*) a cross mark and some other mark are set opposite the name of the same candidate; or

(*d*) any mark is made by which the member may afterwards be identified.

14. *Declaration of result of election.*—When the counting of the votes has been completed, the president of the meeting shall forthwith declare the candidate or candidates to whom the largest number of valid votes has been given, to be elected.

15. *Procedure in case of equality of votes.*—If after the counting of the votes is completed, any candidates are found to have secured an equal number of votes and the addition of one vote will entitle any of those candidates to be declared elected, the president of the meeting shall forthwith decide between these candidates by lot, and proceed as if the candidate on whom the lot falls had received an additional vote.

16. *Duties of presiding officer after completion of voting.*—Immediately after the meeting, the president of the meeting shall—

(*a*) record the proceedings of the meeting in the minutes book, sign it, attesting with his initials every correction made therein; and also permit any member present at the meeting to affix his signature to such record if he expresses his desire to do so;

(*b*) send a report of the result of the election to the Collector of the district concerned and the Director of Rural Development, Madras and to such other officer or authority as may be specified by the Government by general or special order; and

(c) publish on the notice board of the office of the panchayat union, a notification signed by him stating the name(s) of the person(s) elected as member (s) of the Committee.

17. *Disposal of ballot papers.*—(*a*) The president of the meeting shall then, make up the ballot papers into a separate packet, seal up the packet and note thereon a description of its contents, the election to which it relates and the date thereof.

(*b*) These packets shall not be opened and their contents shall not be inspected or produced except under the order of a competent court.

(c) The packets shall be retained in safe custody in the office of the panchayat union for a year and shall then unless otherwise directed by the orders of a competent court, be destroyed.

(G.O. Ms. 556, Rural Development and Local Administration, dated 7th March 1966.)

(Memorandum No. 68017/C1/66-1, dated 31st May 1966.)

77. ELECTION OF A MEMBER TO THE APPOINTMENTS COMMITTEE OF THE PANCHAYAT UNION.

The procedure prescribed for the election of Vice-Chairman of Panchayat Union Councils shall apply to the election of a member to the Appointments Committee of the Panchayat Union.

(G.O. Ms. No. 2376, R.D. & L.A., dated 12th November 1964).

(G.O. Ms. No. 555, R.D. & L.A., dated 7th March 1966.)

(112) *Resignation by the Chairman of Panchayat Union Council—Advocate generals' opinion* :—The position under the Madras Panchayat Act, 1958 (Madras Act XXXV of 1958) and under the Madras District Municipalities, Act, 1920 (Madras Act V of 1920) regarding the question of resignation of a Chairman, would appear to be the same. Under those provisions, (rule 2 with regard to the Chairman of the Panchayat Union Council and section 31 of the District Muncipalities Act with regard to the Chairman of the Municipal Council), the resgnation takes effect from the date on which it is placed before the Panchayat Union Council/District Municipal Council.

Once this resignation has been placed before the Council then, there is no scope for the Council passing a resolution requesting the Chairman to withdraw a resignation. The only course open to the Council, if it wishes to retain as Chairman the person who has resigned, is to re-elect him as Chaieman. On this being done, he will once more reoccupy his position as Chairman of the Council.

3. A resolution requesting the Chairman to reconsider the resignation has absolutely no legal validity and is of no consequence whatsoevrr.

4. The position therefore may be summed up thus :

(*a*) A Chairman of a Panchayat Union Council resigns by giving notice of such resignation to the Council.

(*b*) Such resignation takes effect automatically on and from the date on which it is placed before the Panchayat Union Council and after this, it is not open to the Chairman to effect a withdrawal of the resignation so as to enable him to continue as Chairman of the Council.

5. The fact that the matter was not included in the agenda of the meeting of the council in irrelevant because there is no need for the Council to consider the resignation of the Chairman. A matter has to be included in the agenda only if it has to be considered by the Council. The resignation of the Chairman is not such a matter because all that has to be done is for the resignation to be brought to the notice of the Council which is the real meaning of the use of the words " placed before the Council ".

6. The further objection that only 22 out of 27 members were present is also not an objection of substance. Since the number of persons present is more than the quorum, the meeting of the Council is clearly a valid meeting. Hence the placing of the resignation of the Chairman before such a meetsng would amount to compliance with rule 2.

(Memo. No. 218966/C1/65-9, dated the 2nd September 1966).

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